

County of Kankakee, Illinois



Annual Comprehensive Financial Report

Prepared by the Kankakee County Finance Department

For the Fiscal Year Ended
November 30, 2022

Kankakee County, Illinois
Annual Comprehensive Financial Report
As of and for the Year Ended November 30, 2022
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May 23, 2023

COUNTY OF KANKAKEE
FINANCE DEPARTMENT
Steven P. McCarty, Finance Director
189 East Court Street, Suite 300
Kankakee, Illinois 60901
Telephone: (815) 937-2914 Fax: (815) 936-4622

To Chairman Wheeler,
Members of the County Board,
And Citizens of Kankakee County, Illinois:

State law requires that every general-purpose local government publish a complete set of audited financial statements. This Annual Comprehensive Financial Report is published to fulfill that requirement for the fiscal year ended November 30, 2022. The Annual Comprehensive Financial Report is prepared in accordance with the reporting principles and standards of the Governmental Accounting Standards Board.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

SKDO, P.C., Certified Public Accountants, have issued an unmodified opinion on the Kankakee County financial statements for the year ended November 30, 2022. The independent auditor's report is located at the front of the financial section of this report. In addition, the County is required to undergo an annual single audit in conformity with the provisions of the Uniform Guidance. The single audit report is prepared separately and includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it. The letter of transmittal and the MD&A are completed by the Finance Department.

Profile of the Government

Kankakee County Illinois, incorporated in 1853, is located in the northeast part of the state, approximately 50 miles south of Chicago. The County is contiguous to Will County on its northern border, has a land mass of more than 600 square miles and serves a population of 106,601. The County is empowered to levy a property tax on real property located within its boundaries.

Kankakee County operates under the township form of government. Policy-making and legislative authority are vested in the governing board consisting of 28 members, all of whom are elected by district. County Board members serve four-year terms with half of the members elected every two years. The County Board Chairman and Vice-Chairman are elected by the County Board members and serve two-year terms. The primary function of the County Board is to set budgets and policies for various departments that serve the entire County.

The Board is required to adopt a budget for the fiscal year no later than November 30 preceding the beginning of the fiscal year on December 1. The annual budget serves as the foundation for Kankakee County's fiscal planning and control. The budget is prepared at the Fund and Department level. Department heads may

planning and control. The budget is prepared at the Fund and Department level. Department heads may transfer resources within a department as they see fit; however, transfers between departments need special approval by the County Board by a 2/3 majority vote to amend the original budget. This budget includes General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Kankakee County provides a full range of services to its citizens including public safety; court related services; public health; highway and bridge construction and maintenance; administrative services, maintenance of vital public records, and the election process. The County is also responsible for maintaining and operating the statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collections, and disbursement for all County taxing bodies.

The report contains financial information for the Kankakee County Public Building Commission; the Building Commission issues a separate financial statement which is on file at the County. Also included in this report is a summation of all fiduciary funds and accounts for which the County is responsible.

The Local Economy

Kankakee County is situated in a great location in northeast Illinois with an excellent transportation network. The County has direct access to Interstate 57 which runs through the center of the County from north to south. Additionally, the County is only 17 miles from Interstate 80 to the north, Interstate 65 to the east and Interstate 55 to the west. This gives the County a strategic advantage for industrial growth for being within 100 to 150 miles of major metropolitan areas like Chicago, Rockford, Champaign-Urbana, Peoria, Bloomington-Normal, Indianapolis and South Bend.

In response to the COVID 19 pandemic the county was awarded a total of \$21.3 million through the American Rescue Plan Act. The county board has worked diligently to create a process for businesses, not-for-profit, and non-covered governmental units to apply for funding.

Through this process, the county board was able to award funding to many businesses and not-for-profits in the area to help aid in the negative impacts COVID 19 had on their business and programs in 2019 through 2022. The county board has recognized that the hardships of the pandemic didn't stop and has approved additional funding to help out those businesses and not-for-profits that continue to be affected.

The county board has also awarded funding to non-covered governmental units that didn't receive any funding of their own. This funding was able to aid local park districts, fire protection districts, and townships within the county.

A social service program has recently been instituted to provide services to the community with Rincon Family Services acting as our operational arm. This programming is being designed to help fill the current gaps between workforce, substance abuse, mental health, recidivism, and other causal factors that have been exacerbated by the pandemic. This effort is just getting started and we are excited to see the impact it will have on the community.

In 2015, construction began on the \$54 million interchange at I-57 and 6000 N Road/Bourbonnais Parkway, between Bourbonnais and Manteno. The completion of this project has led to 3,000 acres now accessible for business development as the county continues to expand and add more businesses, restaurants, and housing.

Aqua Illinois announced that it acquired the Village of Bourbonnais wastewater system. The purchase of \$32.1 million approved by the Illinois Commerce Commission serves more than 6,500 customer connections in Kankakee County. The Village of Bourbonnais is investing \$10 million into sewer infrastructure which will allow growth towards the Bourbonnais Parkway Interchange. This will allow for expansion in the area near the new I-57 interchange.

With the help of Senator Patrick Joyce and Representative Jackie Haas, Kankakee County has been able to secure grant funding for the construction of natural gas lines to Pembroke Township. Construction is already

underway laying the main line between Route 1 and Pembroke Township. It is fully expected to have residential natural gas available to residents within 2023.

Kankakee County is home to major corporations and has a strong retail presence near the route 50 corridor in Bradley. This corridor has continued to grow and expand to the north. The Bradley Commons area has increased development in this area with new growth annually. A number of new stores have recently been built just north of the Bradley Commons shopping complex. ALDI Grocery Store has completed construction on a new location in Bourbonnais. Construction of a Chick-fil-A was also completed in 2022. Rick Rockets Fuel Center has begun construction near the I-57 312 interchange, and is expected to be completed around June 2023.

In 2022, Kankakee County was ranked 5th in the top 10 manufacturing hubs. This was the second year we received this distinction and the comparison is nationwide. Major industries include Health Care, Manufacturing, Food Processing and Biotechnology. Numerous corporate entities are investing millions to expand their operations within the County.

One example is CSL Behring, a leader in the plasma protein therapeutics industry, who is finishing work on a \$240 million expansion at its Kankakee County site. The expansion is near completion, at which time 300,000 square feet will have been added to the site. This follows a \$180 million expansion at the site which was completed in fall 2013. CSL purchased 74 acres from Bunge Edible Oil manufacturing plant. CSL announced an estimated 1.8 million-square-foot addition called CSL South. This expansion could take as long as 12 years to complete. CSL has continued to make progress on this project.

Other expansions and investments include Nucor Corporation building a full-range merchant bar quality mill (\$180 million) and expansion to Silva International (\$8 million). Global air filtration leader AAF Flanders increased its capacity occupying a 260,000 square foot space in Kankakee. AAF is expected to add 40 employees to its new facility along with 100 employees and a third shift to their location in Momence. Shoup Manufacturing is investing \$10 million to add 80,000 square feet. The addition will add 30-50 new jobs to the area.

The County has a strong education presence, with 12 school districts and convenient accessibility to three higher education facilities. Olivet Nazarene University (ONU), a four-year liberal arts college and Kankakee Community College (KCC) offering two-year undergraduate education are both located in the County. The third, Governor's State University is located just a few miles to the north of the County in University Park. These facilities continue to expand. KCC earns prestigious ranking being ranked seventh among all small community colleges. ONU continues to invest and improve its campus and the impact it has on the community.

Financial Planning and Major Initiatives

The County plans to increase the current fund balances through the adoption of the 2023 original budget.

The second distribution of funds for the American Rescue Plan Act (ARPA) was distributed in 2022. This relief package is allocated to directly address the COVID 19 pandemic and related economic fallout. The County Board is working to continue to maximize the utilization of the funding received from the American Rescue Plan Act.

The hard work of the County's dedicated department heads and their employees has led to an increase in the General Fund and Pension Fund ending balances. The continued cost saving measures in these major funds has led to an increase in the Total Governmental Funds fund balance of \$10.4 million in FY 2022. The General Fund had an increase of \$4.9 million in 2022, the Tort Fund decreased by \$0.2 million which was due to a reallocation of property tax within the cap, and the Pension Fund increased by \$1.6 million. This is the seventh consecutive year that there has been a positive trend in the total major funds balance. This is also the fourth consecutive year that the General Fund balance has been positive. The combined fund balances for General Fund, Tort Fund, and Pension Funds totaled over \$15.3 million.

Additional cost saving measures included the elimination of board member insurance. There have also been updates to the travel and expense policies to greater specify the allowable expense. The County has also added two new Commissions; the Ethics Commission and the Animal Welfare Commission.

Kankakee County's Government values being transparent with the citizens, and informing them of the Government's current activities. In an effort to be as transparent as possible the County began to livestream both their committee and board meetings. The County also posts these livestreams on YouTube for anyone who was unavailable during the time of the livestream.

Relevant Financial Policies

It is essential that governments maintain an adequate level of funds to mitigate current and future risks, revenue shortfalls, unanticipated expenditures, and to ensure stable tax rates. When establishing a formal policy on the level of unrestricted fund balance, a number of factors must be considered including unexpected fluctuations in revenues and expenditures, exposure to significant one-time outlays, and cash liquidity.

The County Board's commitment to change the previous downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation is evident in 2022. As represented in this year's Annual Comprehensive Financial Report, Kankakee County has seen a positive combined fund balance. The hard work and commitment of the County Board, Chairman, Elected Officials, and the entire staff has led to the positive financial trends represented in the last few years.

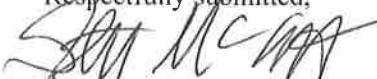
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting Program to Kankakee County for its Annual Comprehensive Financial Report for the fiscal years ended November 30, 2015 through 2021. This was the seventh year in a row that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

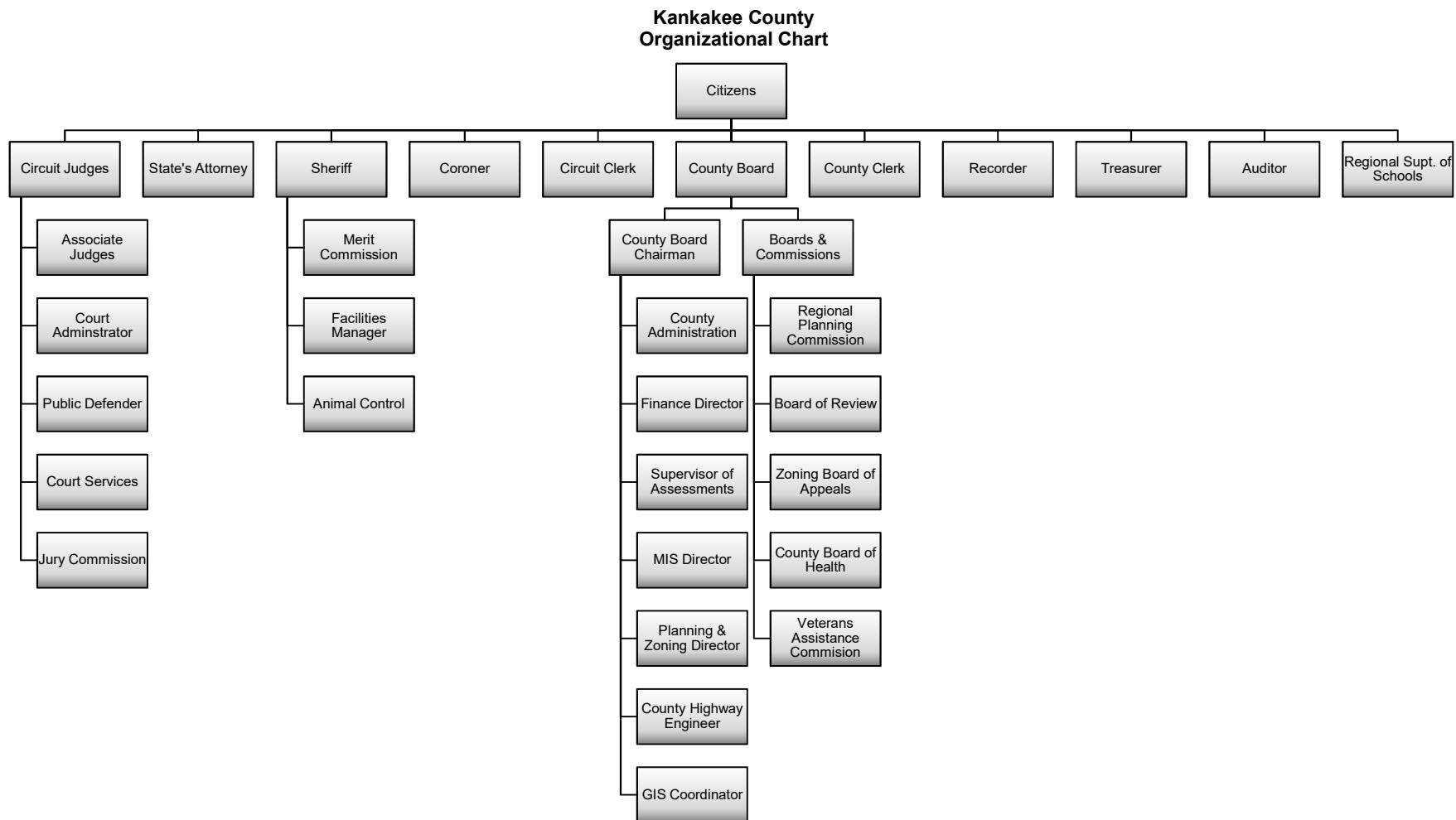
The preparation of the Annual Comprehensive Financial Report was made possible by the collaborative effort of several departments and offices within the County. Each of those County elected officials, County department heads, and County employees have our genuine gratitude for the contributions made in the preparation of this report. I would specifically like to thank the Finance Department staff Chris Koerner, Jolene Bertram, Devlin DeVore, Cynthia Jacobson and Marisa Rhea for their work throughout the year. I also wish to thank the County's independent auditors, SKDO, P.C. for their cooperation in the preparation of this report. In closing, I wish to acknowledge the Kankakee County Board, Chairman Wheeler, and Administrator Speckman for their support during this process.

Respectfully submitted,



Steven McCarty

Kankakee County Finance Director



COUNTY OF KANKAKEE

189 E. Court Street
Kankakee, IL 60901
(815) 936-5510

COUNTY BOARD

Chairman

Andrew Wheeler

Jessica Andrade
Aaron Dunnill
Raymond Fairfield
Roger Hess
Larry Kerkstra
Peggy Sue Munday
Chad Scanlon
Robert Ellington-Snipes
Amber Turner

Jeffery Ashcraft
Colton Ekhoff
John Fetherling
Steven Hunter
Craig Long
Alice (Tinker) Parker
Todd Sirois
Joseph Swanson
Carol Webber

Vice Chair

Matt Alexander-Hildebrand

Antonio Carrico
Kathleen Rittmanic-Emme
Rosemary Foster
Amanda Armer-Irps
Chad Miller
Patricia Polk
Kenneth Smith
Christopher Tholen

ELECTED OFFICIALS

Auditor
Jake Lee

Circuit Clerk
Sandi Cianci

County Clerk
Dan Hendrickson

Coroner
Robert Gessner

Recorder of Deeds
Lori Gadbois

Sheriff
Mike Downey

Regional Superintendent of Schools
Frank Petkunas

State's Attorney
Jim Rowe

Treasurer
Nick Africano

APPOINTED OFFICIALS

Animal Control
Kari Laird

Assessor
Erich Blair

Chief Judge
Thomas W. Cunningham

ETSB-911
Tammy Peterson

Finance
Steve McCarty

Health
John Bevis

Highway
Greg Heiden

MIS
Kevin Duval

Building and Grounds
Wes Andrews

Planning/GIS
Delbert Skimerhorn

Probation
Tom Latham

Public Defender
Edward J. Pentuic



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Kankakee County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2021

Christopher P. Monell

Executive Director/CEO

Independent Auditor's Report

Kankakee County Board
Kankakee County, Illinois
Kankakee, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise Kankakee County, Illinois' basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of November 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Kankakee County Public Building Commission, which represents 1.1 percent, 1.4 percent, and 0.0 percent, respectively, of the assets, fund balances, and revenues of the aggregate remaining fund information as of November 30, 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Kankakee County Public Building Commission, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kankakee County, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Kankakee County, 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.

Auditor's Responsibilities 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kankakee County, Illinois' 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 Kankakee County, Illinois' 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions – IMRF, the IMRF summary of actuarial methods and assumptions, the schedule of changes in the total OPEB liability and related ratios, and the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 and other auditors 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 Kankakee County, Illinois' basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the supplementary information is 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 comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's 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 other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2023, on our consideration of Kankakee County, 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 solely 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 the effectiveness of Kankakee County, Illinois' 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 Kankakee County, Illinois' internal control over financial reporting and compliance.

SKDO, P.C.

Bourbonnais, Illinois
May 23, 2023

**Independent Auditor's 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***

Kankakee County Board
Kankakee, County, Illinois
Kankakee, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise Kankakee County, Illinois' basic financial statements, and have issued our report thereon dated May 23, 2023. Our report includes a reference to other auditors who audited the financial statements of the Kankakee County Public Building Commission, as described in our report on Kankakee County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kankakee County, 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 Kankakee County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Kankakee County, 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kankakee County, Illinois' financial statements are free of 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 financial statements. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-001.

Kankakee County, Illinois' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Kankakee County, Illinois' response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Kankakee County, Illinois' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

SKDO, P.C.

Bourbonnais, Illinois

May 23, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the County of Kankakee presents readers of the County's financial statements with this narrative overview and analysis of the financial activities for the fiscal years ended November 30, 2022 and 2021. To further enhance the readers' understanding of the County's financial performance, we encourage them to consider the information presented in conjunction with additional information that we have furnished in our transmittal letter, basic financial statements, and notes to the financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. The objective of the MD&A section is to heighten the understanding and usefulness of the basic financial statements. This analysis will include comparative information to last year's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County of Kankakee exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$94 million (*net position*).
- At the close of fiscal year 2022, the County of Kankakee's governmental funds reported combined ending fund balances of \$47.8 million. This was the result of an increase to governmental funds fund balance of \$10.4 million.
- Overall revenues for governmental funds were \$77.7 million increasing \$6.3 million from prior year.
- The General Fund balance (excluding the Tort Fund) totaled \$8.6 million in fiscal year 2022 which signifies the fourth consecutive year of a positive General Fund balance.
- The total combined fund balance of the General Fund and Tort Fund was positive with a combined balance of \$11.3 million. This is an increase of \$4.7 million from prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Annual Comprehensive Financial Report. This annual report consists of the following components – the **basic financial statements, required supplementary information, supplementary information, and other information**. The basic financial statements comprise two types of statements that present different views of the County:

- The first two statements are **government-wide financial statements** that provide both **long-term** and **short-term** information about the County's overall financial status.
- The remaining statements are **fund financial statements** that focus on **individual parts** of the County government, reporting the County's operations in **more detail** than the government-wide statements.

- The **governmental funds** statements tell how **general government** services such as public safety were financed in the **short-term** as well as what remains for future spending.
- **Proprietary fund** statements offer **short- and long-term** financial information about the activities that the government operates **like a business**, such as the Emergency Telephone System (911).
- **Fiduciary fund** statements provide information about the financial relationships, like the drainage district funds, in which the County acts solely as a **trustee or agent** for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information (RSI), supplementary information, and other information that further explains and supports the information in the financial statements.

Illustration A shows how the requisite parts of this annual report are arranged and related to one another.

Illustration A
Organization of the County of Kankakee's Annual Financial Report

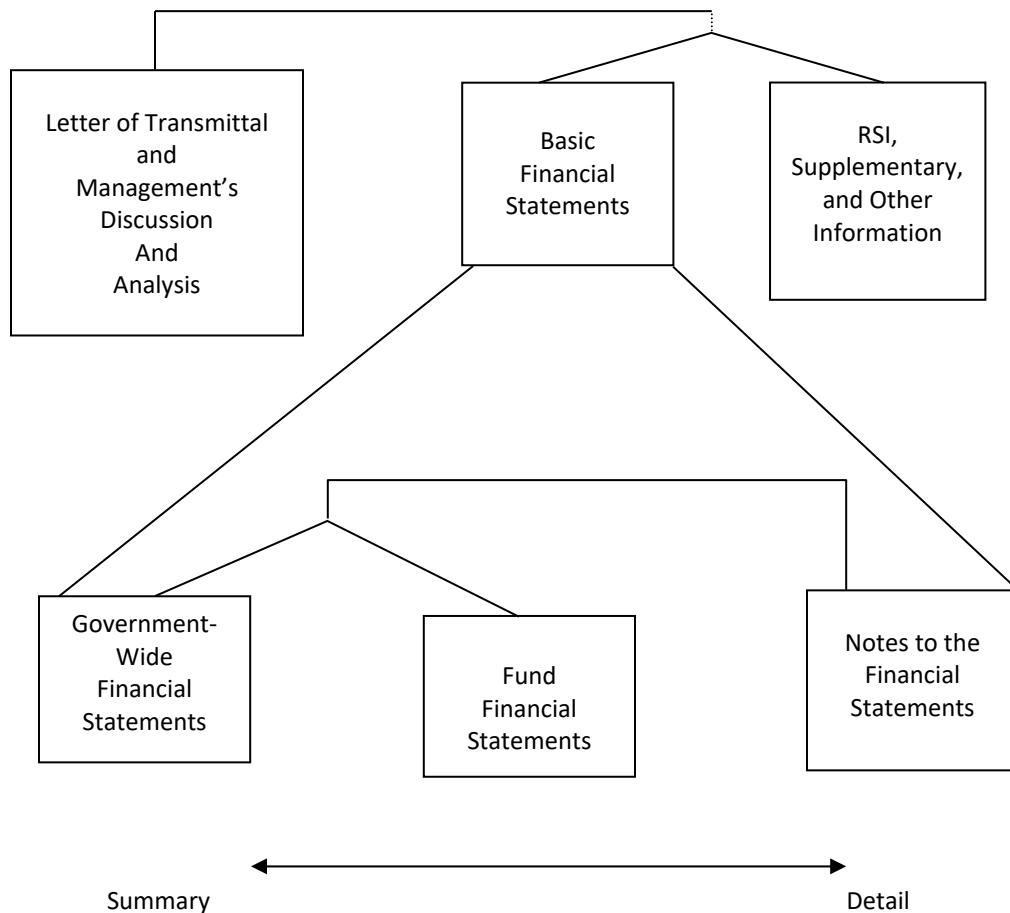


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Illustration B

Major Features of Kankakee County's Government-wide and Fund Financial Statements

		Fund Financial Statements			
		Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary, such as administrative and public safety	Activities the County operates similar to private businesses: The Emergency Telephone (911) system and Animal Control	Instances in which the County is the trustee or agent for someone else's resources, such as the drainage district funds	
Required financial statements	<ul style="list-style-type: none"> ▪ Statement of net position ▪ Statement of activities 	<ul style="list-style-type: none"> ▪ Balance sheet ▪ Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> ▪ Statement of net position ▪ Statement of revenues, expenses, and changes in fund net position ▪ Statement of cash flows 	<ul style="list-style-type: none"> ▪ Statement of fiduciary net position ▪ Statement of changes in fiduciary net position 	
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus	
Type of asset/liability information	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid	

Government-wide Statements

The government-wide 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, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position, the difference between the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the County's financial health. Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues

(governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The government-wide financial statements of the County are divided into two categories:

1. **Governmental activities** – Most of the County's basic services are included here, such as the Sheriff's Department, State's Attorney Office, Highway Department, Health Department, and General Administration. Property taxes, sales and other tax, inmate housing program, and state and federal grants finance most of these activities.
2. **Business-type activities** – The County charges fees to customers to help cover the costs of certain services it provides. The County's Emergency Telephone (911) System and Animal Control are included here.

In addition to the data presented here, the Public Building Commission has issued separate financial statements which are also on file at the County.

The government-wide financial statements can be found on pages 28-29 of this report.

Fund Financial Statements

Kankakee County's fund financial statements provide more detailed information about the County's most significant funds, as opposed to the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and others by bond covenants. The County Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has three categories of funds:

1. **Governmental funds:** Most of the County's basic services are included in governmental funds, which focus on both how cash and other financial assets that can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information in the reconciliations explains the relationship, or differences, between them.

Kankakee County maintains fifty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Pension Fund, County Highway Fund, American Rescue Plan Fund, ARPA Lost Revenue Fund, and County Bridge Fund. These six funds are considered to be major funds. The Tort Fund is included in the General fund for financial statement reporting purposes. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Kankakee County adopts an annual appropriated budget for its major funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget. These schedules are found in the Required Supplementary Information section.

The basic governmental fund financial statements can be found on pages 30-33 of this report.

2. **Proprietary funds:** Services, for which the County charges customers a fee, whether to outside customers or other county departments, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. In fact, the County's enterprise

funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Kankakee County uses enterprise funds to account for its Emergency Telephone Services (911) system and for its animal control operation.

The basic proprietary fund financial statements can be found on pages 34-36 of this report.

3. **Fiduciary funds:** The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. 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. Kankakee County excludes these activities from the county's government-wide financial statements because the County cannot use these assets to finance its operations.

The basic fiduciary fund financial statements can be found on page 37-38 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 39-70 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension and other post-employment benefits to its employees and budgetary comparison schedules for major governmental funds.

Required supplementary information and related notes can be found on pages 72-92 of this report.

Supplementary information includes tort expenditures and the combining statements referred to earlier in connection with non-major governmental funds. This information is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 95-137 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* since FY 2003.

Exhibit 1 is a condensed version of the statement of net position for the County of Kankakee. Net position is calculated as total assets and deferred outflows less total liabilities and deferred inflows. Assets are classified as either current and other assets, or capital assets. Liabilities are distinguished as either current and other liabilities, or long-term liabilities (maturity of greater than one year). According to GAAP, net position is subdivided into three categories: net investment in capital assets; restricted net position; and unrestricted net position. Over time, net position serves as a useful indicator of a government's financial situation.

At the close of the current fiscal year, the County's net position was just over \$81.5 million. Net position for governmental activities increased by approximately \$18.8 million. For business-type activities, net position experienced an increase of nearly \$2.2 million.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 110,770	\$ 76,831	\$ 11,179	\$ 9,157	\$ 121,949	\$ 85,988
Capital assets	54,603	56,053	2,406	2,045	57,009	58,098
Total assets	<u>165,373</u>	<u>132,883</u>	<u>13,585</u>	<u>11,203</u>	<u>178,958</u>	<u>144,086</u>
Deferred outflows of resources	6,527	7,968	142	324	6,669	8,292
Current and other liabilities	21,551	14,192	324	366	21,875	14,558
Long-term liabilities	17,787	23,090	112	71	17,899	23,161
Total liabilities	<u>39,339</u>	<u>37,283</u>	<u>436</u>	<u>438</u>	<u>39,774</u>	<u>37,719</u>
Deferred inflows of resources	51,011	40,778	876	870	51,886	41,648
Net investment in capital assets	46,858	47,505	2,406	2,045	49,264	49,550
Restricted	36,232	31,346	-	-	36,232	31,346
Unrestricted	(1,539)	(16,061)	10,010	8,174	8,470	(7,887)
Total net position	<u>\$ 81,550</u>	<u>\$ 62,790</u>	<u>\$ 12,416</u>	<u>\$ 10,219</u>	<u>\$ 93,966</u>	<u>\$ 73,009</u>

A significant portion of the County's net position reflects a net investment of \$49.3 million in capital assets such as land, buildings, and equipment, less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay the debt must be provided from other sources, as capital assets cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$36.2 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.7 million of governmental activities restricted net position is restricted for debt service. Additionally, approximately \$1.4 million is restricted for Capital Projects, \$1.8 million for General Government, and \$1.9 million for Judiciary and Court Services. Approximately \$18.6 million is restricted for Transportation, \$0.3 million for Public Safety, \$4 million for Retirement, \$2.7 million for Tort, and Health and Welfare services has a restricted amount of \$3.9 million. The remainder (\$0.9 million) is restricted for other purposes, generally defined by state statute.

The remaining portion of the County's net position is located in unrestricted net position. Kankakee County's unrestricted net position of \$8.47 million is comprised of a deficit of \$1.5 million for governmental activities and a positive balance of \$10.0 million for business-type activities. The deficit reflects the shortfall the County would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, pensions, and other post-employment benefits on November 30, 2022. This is an increase of approximately \$14.5 million in the governmental activities deficit unrestricted net position from the prior year which is largely due to the change in net pension liabilities and the receipt of the remaining ARPA funds.

The following table, Exhibit 2, illustrates changes in net position resulting from changes in revenues and expenditures.

Exhibit 2

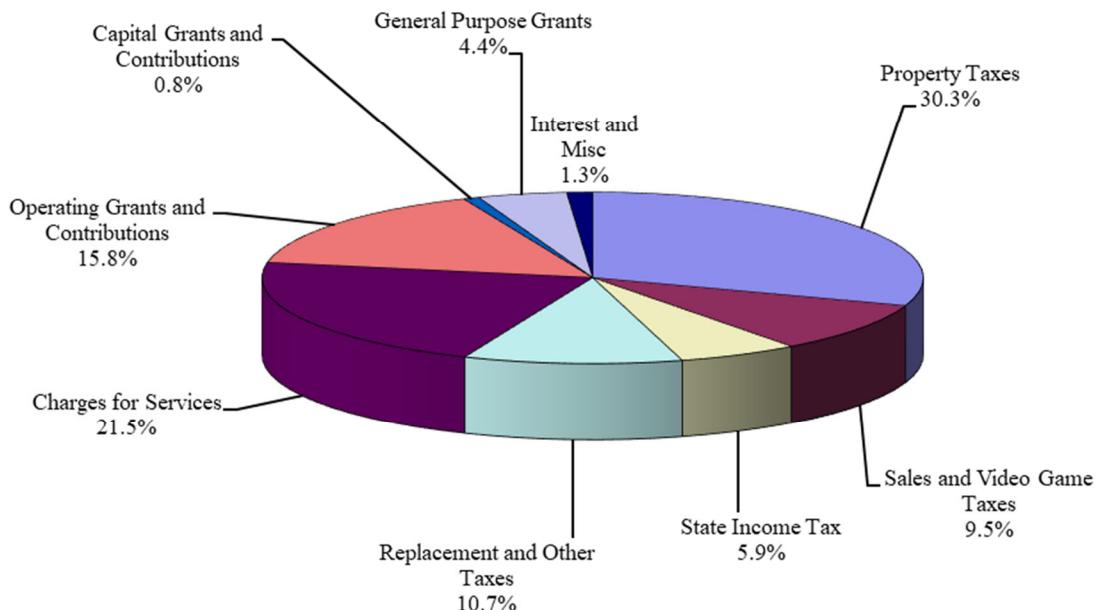
Kankakee County's Changes in Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	16,654	16,246	6,354	5,884	23,009	22,130
Operating Grants and Contributions	12,181	14,240	-	1	12,181	14,241
Capital Grants and Contributions	602	1,517	103	-	706	1,517
General Revenues						
Property Taxes	23,409	22,907	-	23,409	22,907	
Sales and Video Gaming Tax	7,333	6,896	-	7,333	6,896	
State Income Tax	4,541	3,784	-	4,541	3,784	
Replacement and Other Taxes	8,241	6,425	-	8,241	6,425	
General Purpose Grants	3,368				3,368	
Other	974	297	21	77	994	374
Total Revenues	77,303	72,312	6,478	5,962	83,781	78,274
Expense						
Governmental Activities						
General Government	8,296	7,783			8,296	7,783
Public Safety	24,043	24,736			24,043	24,736
Court Services	8,748	8,419			8,748	8,419
Transportation	11,312	10,275			11,312	10,275
Health and Sanitation	3,582	3,253			3,582	3,253
Veterans Administration	281	204			281	204
Economic Development	1,906	2,430			1,906	2,430
Interest and fiscal charges	375	456			375	456
Business-Type Activities						
Emergency Telephone Services	-	-	3,892	3,824	3,892	3,824
Animal Control	-	-	389	324	389	324
Total Expenses	58,543	57,555	4,281	4,148	62,824	61,703
Increase (Decrease) in Net Position	18,760	14,757	2,197	1,814	20,957	16,571
Net Position - Beginning of Year	62,790	48,033	10,219	8,405	73,009	56,438
Net Position - End of Year	81,550	62,790	12,416	10,219	93,966	73,009

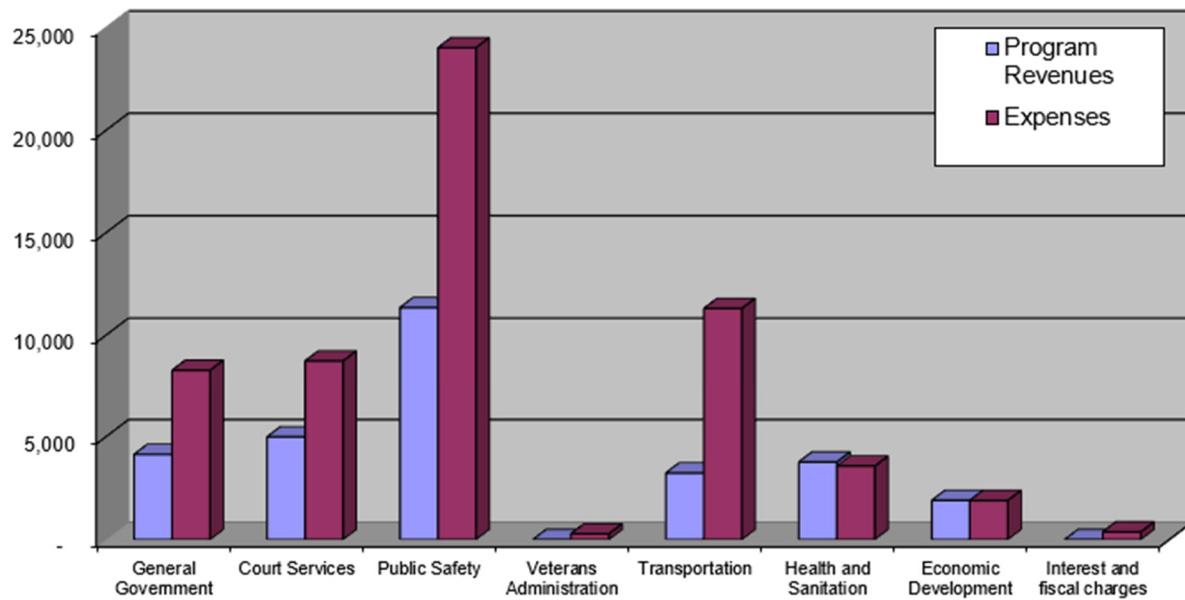
- Governmental activities increased the County's net position by approximately \$18.8 million in 2022. In the prior fiscal year 2021, net position increased by \$14.8 million.
- In 2022 total expenses increased by approximately \$1.1 million. There was an increase in revenues of approximately \$5.5 million. There was an increase in ARPA Grants of \$10.6 million. Property taxes increased by \$0.5 million. Replacement and Other Taxes had an increase of \$1.8 million. A significant reason for the increase in tax revenue was due to changes in the allocation of taxes for online purchases instituted by the state of Illinois.
- Charges for services for governmental activities increased overall by \$0.4 million consists of an increase in inmate housing revenues of \$0.7 million and decreases in other areas.
- Sales and Video Gaming Tax for governmental activities increased by \$0.4 million during the year.
- Total expense on the Government-wide Statement of Activities saw an increase from the prior year of approximately \$1 million, although there were varying rates of fluctuation amongst the governmental activities. The areas of significant decrease were in Public Safety (\$0.7 million) which is primarily due to the decrease in employer retirement benefit costs. Areas that experienced increases from the prior year included Transportation (\$1 million) mainly due to maintenance and equipment projects, General Government (\$0.5 million), and Health and Sanitation (\$0.3 million).

Governmental Activities

Revenues by Source - Governmental Activities

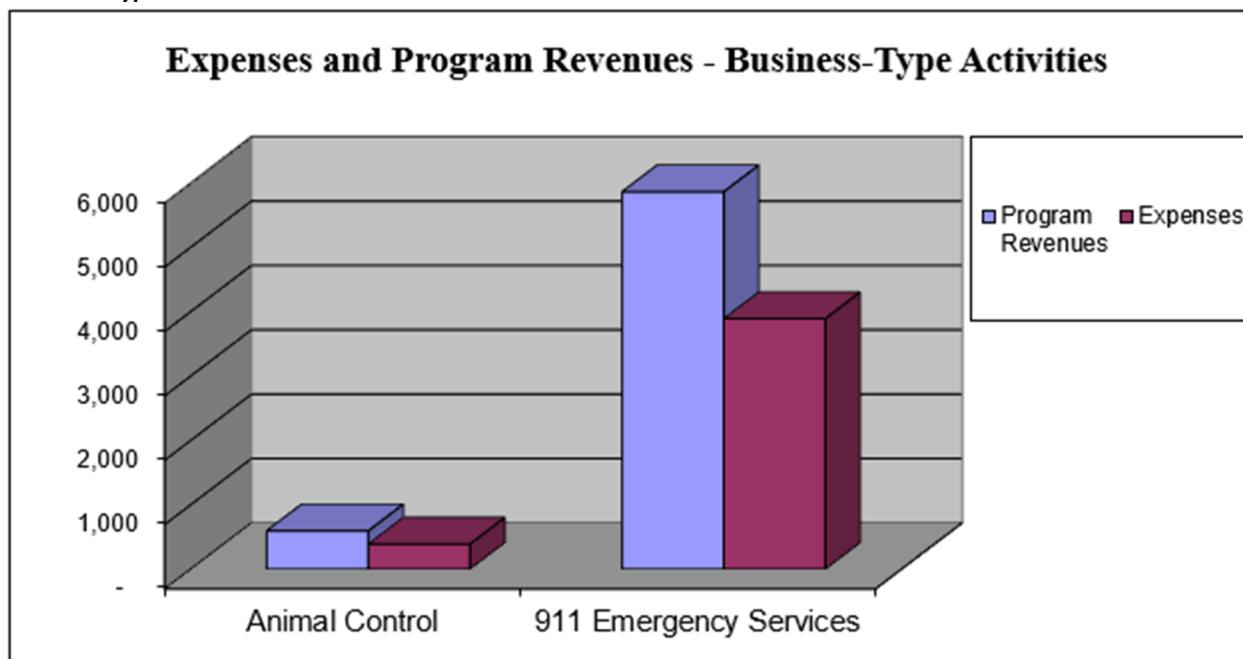


Expenses and Program Revenues - Governmental Activities



The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by transportation, court services, and then general government. Public safety comprises 41.1 percent of total governmental activities. General government represents 14.2 percent of total governmental activities, while court services covers 14.9 percent. Transportation makes up 19.3 percent of total governmental activities. General revenues such as the property, sales, state income, replacement, motor fuel, other taxes, and general purpose grants are not shown by function because they are used to support County-wide program activities. Approximately 30 cents of every dollar, of the County's revenue for governmental funds comes from property taxes, and 56 cents of every dollar raised comes from some type of tax.

Business-Type Activities



Business-type activities increased the County's net position by \$2.2 million.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources available for spending. This information is useful in assessing the County's financing requirements. In particular, assigned and unassigned fund balance measures the County's net resources available for spending at the end of the fiscal year. Governmental funds reported by the County include the General Fund, special revenue funds, debt service funds, and capital project funds.

At the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$47.8 million. About \$1.3 million (2 percent) of the fund balance consists of inventories and prepaid items which are classified as non-spendable because they are not in spendable forms. The majority of the fund balance, \$36.2

million, is restricted; constraints have been placed on the use of the resources. Approximately \$2.4 million (5 percent) is assigned, which the County intends to use for the transportation, judiciary, and court functions. Approximately \$8 million constitutes unassigned fund balance.

Revenues for the governmental funds in 2022 totaled \$77.7 million, and expenditures were \$69.1 million. Overall, the fund balance increased by \$10.4 million for the year. Of the increase of \$10.4 million the General Fund, Pension Fund, and Tort Fund had a combined increase of \$6.3 million as represented in the graph below. This shows a positive trend over the last five years with increases in the total fund balance.

Fiscal Year	General Fund	Tort Fund	Pension Fund	Total
2012	645,122	1,328,899	1,121,036	3,095,057
2013	(1,213,982)	983,426	344,819	114,263
2014	(4,237,515)	627,330	(196,990)	(3,807,175)
2015	(4,859,392)	544,382	(259,665)	(4,574,675)
2016	(4,896,718)	660,549	146,849	(4,089,320)
2017	(3,550,700)	920,006	550,643	(2,080,051)
2018	(1,014,215)	1,615,058	581,618	1,182,461
2019	1,506,933	2,416,031	1,100,833	5,023,797
2020	1,787,307	3,042,551	1,679,277	6,509,135
2021	3,660,356	2,961,844	2,340,202	8,962,402
2022	8,579,226	2,743,849	3,986,350	15,309,425

The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$2.74 million, which represents a decrease of \$0.2 million from the prior fiscal year. The decrease in the Tort Fund is primarily due to a reallocation of property taxes within the cap.

The Pension Fund, a special revenue fund, is a major fund of the County. The Fund balance at the end of 2022 was \$3.98 million, an increase of \$1.64 million, due to a decrease in the IMRF employer match rates. This year's increase followed an increase of \$0.6 million in 2021. This has led to a seven-year positive trend with the Pension Fund increasing by \$4.2 million over the last seven years.

The General Fund is the chief operating fund of the County. It is composed of the following departments: Administration, Treasurer, County Clerk, Elections, Recorder, Assessments, Board of Review, Planning, Information Services, Building & Grounds, Health Insurance, Utilities, Central Services, Contingency, Auditor, Zoning Board of Appeals, I-KAN ROE Educational Agreement, Finance, Capital Development, Circuit Clerk, Maintenance & Child Support, Circuit Court, Jury Commission, State's Attorney Office, Public Defender, Probation, D.N.D.C., Juvenile Detention Center, Sheriff Police, Corrections, Auxiliary Police, E.S.D.A., Merit Commission, Dispatch Center, and Coroner.

The increase in the General Fund can be attributed to strategic cost saving measures and increased revenue in intergovernmental activities. The County saw a total increase in revenue by \$3.9 million in 2022.

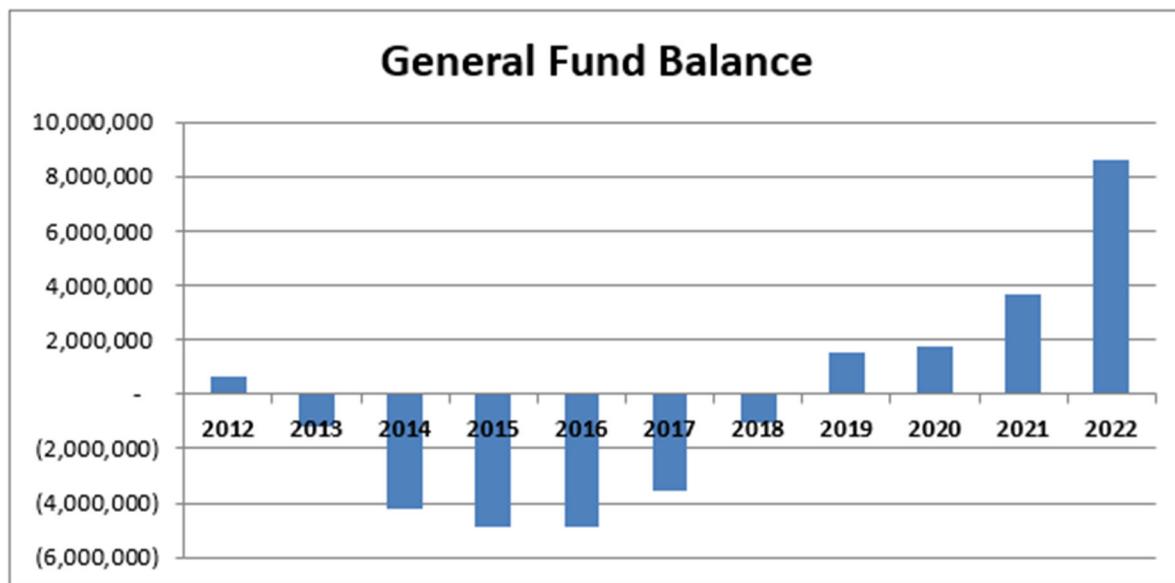
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2021 and 2022, along with the dollar and percentage change.

Comparative Summary of Revenues – General Fund (excluding the Tort Fund)

For the Fiscal years ending November 30

	Actual - 2022 General Fund	2021 General Fund	Increase (Decrease) 2021 to 2022	% Change
Replacement, Sales & Gaming Taxes	13,694,264	12,537,717	1,156,547	8.4%
Intergovernmental	12,344,005	9,361,308	2,982,697	24.2%
Charges for Services	13,272,687	12,721,163	551,524	4.2%
License and Permits	383,155	349,783	33,372	8.7%
Fines and Forfeitures	528,927	468,581	60,346	11.4%
Investment Income	10,949	531	10,418	95.2%
Miscellaneous Revenue	438,656	12,730	425,926	97.1%
Other financing sources	247,812	656,510	(408,698)	-164.9%
Total	40,920,455	36,108,323	4,812,132	11.8%

At the end of 2022 the total fund balance of the General Fund (excluding Tort) was \$8.6 million. The fund balance increased by \$5 million in 2022. This is the fourth consecutive year that the General Fund (excluding Tort) has had a positive fund balance. General Fund revenue showed an increase of \$4.8 million in 2022. Other financing sources had the largest decrease of \$0.4 million from 2021. An increase in Intergovernmental revenue received showed the largest increase of \$2.98 million in addition to an increase of \$1.2 million in Replacement and Sales and Video Gaming taxes. The following chart illustrates the fund balances of the General Fund for the past 11 years.



On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 30 and 32, the general fund activity and tort fund activity are combined in one column as the general fund. However, for budgeting, accounting, and internal reporting, these funds are still presented separately. The combined fund balance ended the year with a positive balance of \$11.3 million, an increase of \$4.7 million.

The County Highway Fund, County Bridge Fund, American Rescue Plan Fund, and ARPA Lost Revenue Fund are also major funds for the County. The County Highway fund ended the year with a \$2.75 million fund balance which was a \$0.2 million decrease. The County Bridge Fund ended the year with a \$6.4 million fund balance which was a \$0.9 million increase over prior year. Both the American Rescue Plan Fund and ARPA Lost Revenue Fund were created in

2021 as part of COVID relief funded through the American Rescue Plan Act. Kankakee County was awarded \$21.3 million through this installment of the American Rescue Plan Act funding. Of the \$21.3 million awarded \$2.3 million was spent through the American Rescue Plan Fund and ARPA Lost revenue Fund in 2021, \$3.4 million was spent in 2022, and the remaining \$15.6 million was deferred to the 2023 fiscal year to fund activities within the American Rescue Plan Fund and the ARPA Lost Revenue Fund.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

911 System Fee Fund

This fund also qualified as a major fund of Kankakee County. Net position at the end of the year amounted to over \$11.3 million. Of this amount, \$1.7 million is net investment in capital assets. The remainder, \$9.6 million, is unrestricted. Total net position increased by \$2 million during the year. Operating revenues increased by \$0.45 million in 2022. Operating expenses increased by \$0.07 million from the prior year. ETSB is now contracting with an additional village for dispatch services. The growth in revenues continues to outpace the growth in expenses.

Animal Control (Other Enterprise Funds)

There was a net position balance of \$1,089,288 at the end of the fiscal year. This represented an increase of \$209,968. Of the total, \$659,099 is net investment in capital assets and the remainder of \$430,189 is unrestricted.

Fiduciary Funds

The County maintains fiduciary funds for the assets of others in various Custodial Funds. Total net position in the Fiduciary funds is \$9.5 million, an increase of \$1.2 million from last year. An increase in Circuit Clerk of \$0.87 million was a major contributor to the overall increase in Fiduciary Funds. The Sheriff Commissary also saw an increase of \$0.16 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is generally based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule including differences between budget and GAAP is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2022 as well as the final budget. Significant differences between the final budget and actual results are discussed below.

The FY22 original General Fund budget for revenues was \$35.5 million, and increased to \$43.5 million for a final budget. Increases to the budgeted revenues were mainly for increased Sales, Use, and Video Gaming Taxes of \$1.5 million, State Income Tax of \$1 million, Replacement tax of \$2.4 million, Grants of \$1.2 million and Inmate Housing of \$1.5 million.

The FY22 original General Fund budget for expenditures was \$36.1 million, and increased to \$38.5 million for a final budget. Increases to the budgeted expenditures were mainly for Public Safety, Corrections, Judiciary and Building and Grounds. Increases in expenditures from the Original to the Final Budget resulted in a very close alignment of budgeted to actual results by expense category for the year as demonstrated in the Expenses table below.

There was a slight net budget variance for the General Fund of \$0.06 million under the final budget. Expenditures in excess of budget in capital development can be attributed to projects that had been budgeted for but couldn't be executed due to the COVID 19 pandemic in previous fiscal years.

The most significant variances in Revenues and Expenditures are presented below.

Revenues	Final Budget	Actual	Variance
Sales, Use and Video Gaming Taxes	7,458,120	7,333,498	(124,622)
Circuit Clerk fees	1,587,250	1,448,378	(138,872)
Inmate Housing and Reimbursements	8,760,000	8,756,620	(3,380)
Replacement Taxes	3,550,000	3,531,131	(18,869)
County Recorder Fees	664,000	663,500	(500)
State Income Tax	4,549,999	4,541,340	(8,659)
Real Estate Tax Penalties	400,000	396,979	(3,021)

Expenses	Final Budget	Actual	Variance
Capital Development	489,379	562,435	73,056
Planning Department	968,500	932,761	(35,739)
Election Commission	512,000	502,722	(9,278)
States Attorney	2,058,500	2,053,204	(5,296)
DNDC	500	395	(105)
Corrections	11,758,200	11,742,139	(16,061)
Probation	1,785,000	1,820,580	35,580
Health Insurance	3,000,000	2,995,192	(4,808)
Circuit Clerk	1,094,000	1,093,614	(386)

CAPITAL ASSETS & DEBT ADMINISTRATION

Capital Assets

The County of Kankakee's investment in capital assets for governmental and business-type activities as of November 30, 2022, amounts to \$57 million (net of accumulated depreciation). This investment in capital assets includes the transportation network, land, construction in progress, buildings and improvements, equipment, and vehicles.

The following schedule shows the County's investment in capital assets.

Exhibit 3 **Capital Assets at Year End, Net of Depreciation (In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Transportation Network	\$ 15,426	\$ 16,588	\$ -	\$ -	\$ 15,426	\$ 16,588
Land	\$ 1,130	899	655	61	1,785	960
Construction in Progress	\$ 495	457	51	3	546	460
Intangible Assets	\$ 1,604	1,604	-	-	1,604	1,604
Building - idle	\$ 1,770	1,770	-	-	1,770	1,770
Buildings and Improvements	\$ 28,034	29,070	-	-	28,034	29,070
Leasehold improvements	\$ -	-	38	46	38	46
Equipment	\$ 2,979	2,305	1,662	1,936	4,641	4,241
Vehicles	\$ 3,164	3,359	-	-	3,164	3,359
Total Capital Assets	\$ 54,603	\$ 56,052	\$ 2,406	\$ 2,046	\$ 57,009	\$ 58,098

Major capital asset changes that occurred during 2022 include the following:

Changes in capital assets include property for a new Animal Control facility, new vehicles in the Sheriff and Highway Departments and new technology equipment for the Court system.

More detail about the County's capital assets is presented in Note 5 to the financial statements. Details about the sale of buildings under intergovernmental agreements can be found in Note 13.

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$17.9 million. This encompasses approximately \$17.8 million outstanding long-term liabilities in governmental activities and \$0.11 million outstanding long-term liabilities in business-type activities. This represents a decrease of approximately \$5.3 million in governmental activities and an increase of \$0.04 million in business-type activities. IMRF endured an overall gain in 2021 causing a decrease in Net Pension Liability.

The following schedule shows the County's long-term liabilities.

Exhibit 4 **Outstanding Long-term Liabilities at Year End (In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Bonds - General Obligation	\$ 6,482	\$ 6,747	\$ -	\$ -	\$ 6,482	\$ 6,747
Note Payable	899	637	-	-	899	637
Financed Purchases	528	1,407	-	-	528	1,407
Net Pension Liability	3,175	7,782	-	-	3,175	7,782
Net OPEB liability	5,217	4,999	-	-	5,217	4,999
Compensated Absences	1,486	1,519	112	71	1,598	1,590
Total	\$ 17,787	\$ 23,091	\$ 112	\$ 71	\$ 17,899	\$ 23,162

There was a total long-term liability decrease of \$5.3 million in FY22 primarily due to an \$4.6 million decrease in pension liability.

More detailed information about the County's long-term liabilities is presented in Notes 6 through 9 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The major goal of the County's FY 2023 budget is to continue to provide services while maintaining expenditures to a level that will allow the County to continue to maintain the General Fund balance. In 2019 Kankakee County achieved its first positive General Fund balance since 2012 and continued to improve in 2022. The County plans to maintain these efforts in the 2023 budget to meet these goals; the County continues to focus on maximizing its revenue to expenditure percentage, and reducing costs via improved efficiencies.

In 2021 the County received the first installment of funds through the American Rescue Plan Act (ARPA) and developed the American Rescue Plan Fund and ARPA Lost Revenue Fund to aid in the effects of the COVID 19 pandemic had on the county and its community. The County Board developed a process to apply for funding to help aid the community and the negative effects COVID 19 had on the businesses, non-for-profits, and members of the community.

The second distribution of funds for the American Rescue Plan Act (ARPA) was distributed in 2022. This relief package is allocated to directly address the COVID 19 pandemic and related economic fallout. The County Board is working on maximizing the impact that these funds can make.

Union contracts have been completed for the Sheriff, Corrections and Coroner and the County is currently working on finalizing negotiations for the Highway and Probation departments.

A major fiscal concern for the County is that legislative changes enacted by the General Assembly could significantly affect revenue, particularly income tax revenue sharing, as well as the possibility of unfunded mandates that the County will have to absorb.

The Supreme Court announced changes to the court cost structure which could lead to a decreased collection of court related fees. The Supreme Court listed multiple changes to the assessment system for fees, fines, and other court costs that are paid through civil court and criminal court litigants. We continue to monitor the impact of these changes instituted by the Supreme Court.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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 demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Kankakee County Finance Department, 189 E. Court St. Suite 300, Kankakee, IL 60901. Complete annual comprehensive financial reports are available on our website – www.k3county.net/financedepartment.html.

Kankakee County, Illinois
Statement of Net Position
November 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 32,149,318	\$ 4,429,345	\$ 36,578,663
Cash - restricted	15,487,267	-	15,487,267
Investments, at cost	12,922,087	4,932,552	17,854,639
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	24,495,201	-	24,495,201
Accounts	1,598,450	37,389	1,635,839
Internal balances	(4,620)	4,620	-
Due from other governments	5,080,328	880,233	5,960,561
Prepaid expenses	639,100	90,780	729,880
Other assets - restricted	433,847	-	433,847
Inventory, at cost	654,280	-	654,280
Capital assets:			
Nondepreciable	4,999,359	706,317	5,705,676
Depreciable, net of accumulated depreciation	49,603,269	1,699,844	51,303,113
Net pension asset	<u>17,314,901</u>	<u>804,098</u>	<u>18,118,999</u>
Total assets	<u>165,372,787</u>	<u>13,585,178</u>	<u>178,957,965</u>
Deferred outflows of resources			
Deferred charge on debt refunding	163,886	-	163,886
Deferred outflows related to pensions	4,586,214	142,195	4,728,409
Deferred outflows related to OPEB	<u>1,776,585</u>	<u>-</u>	<u>1,776,585</u>
Total deferred outflows of resources	<u>6,526,685</u>	<u>142,195</u>	<u>6,668,880</u>
Liabilities			
Vouchers and accounts payable	2,843,051	102,438	2,945,489
Accrued wages and benefits	2,758,256	221,614	2,979,870
Unearned revenue	15,950,101	-	15,950,101
Noncurrent liabilities:			
Due within one year	2,655,163	42,358	2,697,521
Due in more than one year	<u>15,131,968</u>	<u>69,400</u>	<u>15,201,368</u>
Total liabilities	<u>39,338,539</u>	<u>435,810</u>	<u>39,774,349</u>
Deferred inflows of resources			
Property taxes related to a future period	24,495,201	-	24,495,201
Deferred inflows related to pensions	24,925,999	875,877	25,801,876
Deferred inflows related to OPEB	<u>1,589,392</u>	<u>-</u>	<u>1,589,392</u>
Total deferred inflows of resources	<u>51,010,592</u>	<u>875,877</u>	<u>51,886,469</u>
Net position			
Net investment in capital assets	46,857,805	2,406,161	49,263,966
Restricted for:			
Debt service	703,873	-	703,873
Capital projects	1,436,736	-	1,436,736
General government - automation	1,780,070	-	1,780,070
Judiciary and court services	1,872,694	-	1,872,694
Public safety	281,193	-	281,193
Health and welfare	3,868,705	-	3,868,705
Transportation	18,619,686	-	18,619,686
Retirement	3,986,350	-	3,986,350
Tort	2,724,734	-	2,724,734
Other purposes	957,606	-	957,606
Unrestricted	<u>(1,539,111)</u>	<u>10,009,525</u>	<u>8,470,414</u>
Total net position	<u>\$ 81,550,341</u>	<u>\$ 12,415,686</u>	<u>\$ 93,966,027</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2022

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total Primary Government
Primary government:							
Governmental activities							
General government	\$ 8,296,454	\$ 3,496,909	\$ 649,888	\$ -	\$ (4,149,657)		\$ (4,149,657)
Court services	8,747,964	1,916,222	2,482,245	602,410	(3,747,087)		(3,747,087)
Public safety	24,042,958	10,369,158	986,907	-	(12,686,893)		(12,686,893)
Health and sanitation	3,581,560	546,048	3,232,251	-	196,739		196,739
Transportation	11,311,959	326,041	2,918,313	-	(8,067,605)		(8,067,605)
Veterans administration	280,555	-	523	-	(280,032)		(280,032)
Economic development	1,906,212	-	1,910,408	-	4,196		4,196
Interest and fiscal charges	374,904	-	-	-	(374,904)		(374,904)
Total governmental activities	<u>58,542,566</u>	<u>16,654,378</u>	<u>12,180,535</u>	<u>602,410</u>	<u>(29,105,243)</u>		<u>(29,105,243)</u>
Business-type activities							
911 Emergency services	3,891,854	5,862,595	-	-	\$ 1,970,741		1,970,741
Animal control	<u>389,390</u>	<u>491,862</u>	<u>-</u>	<u>103,138</u>	<u>205,610</u>		<u>205,610</u>
Total business-type activities	<u>4,281,244</u>	<u>6,354,457</u>	<u>-</u>	<u>103,138</u>	<u>2,176,351</u>		<u>2,176,351</u>
Total primary government	<u>\$ 62,823,810</u>	<u>\$ 23,008,835</u>	<u>\$ 12,180,535</u>	<u>\$ 705,548</u>	<u>(29,105,243)</u>	<u>2,176,351</u>	<u>(26,928,892)</u>
General revenues:							
Taxes							
Property taxes				23,408,638	-	23,408,638	
Sales and video gaming taxes				7,333,498	-	7,333,498	
State income tax				4,541,340	-	4,541,340	
Replacement and other taxes				8,240,817	-	8,240,817	
Grants - general purpose				3,367,521	-	3,367,521	
Interest				349,988	20,528	370,516	
Miscellaneous				572,597	-	572,597	
Gain on disposal of assets				51,004	-	51,004	
Total general revenues				<u>47,865,403</u>	<u>20,528</u>	<u>47,885,931</u>	
Change in net position				<u>18,760,160</u>	<u>2,196,879</u>	<u>20,957,039</u>	
Net position - beginning				<u>62,790,181</u>	<u>10,218,807</u>	<u>73,008,988</u>	
Net position - ending				<u>\$ 81,550,341</u>	<u>\$ 12,415,686</u>	<u>\$ 93,966,027</u>	

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2022

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash	\$ 8,505,328	\$ 4,548,264	\$ 1,744,457	\$ 5,469,448	\$ -	\$ -	\$ 11,881,821	\$ 32,149,318
Cash - restricted	-	-	-	-	7,663,495	7,823,772	-	15,487,267
Investments, at cost	9,093	-	442,798	969,420	-	-	11,500,776	12,922,087
Receivables (net of applicable allowances for estimated uncollectible amounts):								
Taxes, including interest, penalties, and liens	10,550,273	7,192,942	2,379,760	912,241	-	-	3,459,985	24,495,201
Accounts	1,404,380	28,423	80,540	640	-	-	84,467	1,598,450
Prepaid items	623,477	-	-	-	-	-	15,623	639,100
Other assets - restricted	-	-	-	-	-	390,097	43,750	433,847
Due from other funds	29,645	-	219,978	-	-	-	15,681	265,304
Due from other governments	3,789,764	-	48,581	-	-	-	1,241,983	5,080,328
Inventory, at cost	8,138	-	496,392	-	-	-	149,750	654,280
Total assets	<u>\$ 24,920,098</u>	<u>\$ 11,769,629</u>	<u>\$ 5,412,506</u>	<u>\$ 7,351,749</u>	<u>\$ 7,663,495</u>	<u>\$ 8,213,869</u>	<u>\$ 28,393,836</u>	<u>\$ 93,725,182</u>
Liabilities								
Vouchers and accounts payable	\$ 1,128,692	\$ 468,205	\$ 41,106	\$ 27,837	\$ 38,102	\$ 27,500	\$ 1,098,329	\$ 2,829,771
Accrued compensation	1,300,112	122,132	103,147	-	32,656	-	129,807	1,687,854
Due to other funds	20,261	-	-	-	-	-	249,663	269,924
Unearned revenue	206,178	-	-	-	7,591,673	8,040,450	111,800	15,950,101
Total liabilities	<u>2,655,243</u>	<u>590,337</u>	<u>144,253</u>	<u>27,837</u>	<u>7,662,431</u>	<u>8,067,950</u>	<u>1,589,599</u>	<u>20,737,650</u>
Deferred inflows of resources								
Property taxes related to a future period	10,550,273	7,192,942	2,379,760	912,241	-	-	3,459,985	24,495,201
Unavailable revenues	391,507	-	135,827	-	-	-	213,755	741,089
Total deferred inflows of resources	<u>10,941,780</u>	<u>7,192,942</u>	<u>2,515,587</u>	<u>912,241</u>	<u>-</u>	<u>-</u>	<u>3,673,740</u>	<u>25,236,290</u>
Fund balances								
Non-spendable:								
Prepaid items	623,477	-	-	-	-	-	15,623	639,100
Inventory	8,138	-	496,392	-	-	-	107,448	611,978
Restricted for:								
General government	-	-	-	-	-	-	2,000,561	2,000,561
Debt service	-	-	-	-	-	-	703,873	703,873
Judiciary and court	-	-	-	-	-	-	1,861,117	1,861,117
Public safety	-	-	-	-	-	-	281,193	281,193
Health and welfare	-	-	-	-	-	-	4,129,429	4,129,429
Transportation	-	-	-	6,411,671	-	-	12,146,220	18,557,891
Retirement	-	3,986,350	-	-	-	-	-	3,986,350
Tort liability/claims	2,724,734	-	-	-	-	-	-	2,724,734
Public building commission	-	-	-	-	-	-	342,279	342,279
American Rescue Plan expenditures	-	-	-	-	1,064	145,919	-	146,983
Capital projects	-	-	-	-	-	-	1,436,736	1,436,736
Assigned - transportation	-	-	2,256,274	-	-	-	-	2,256,274
Assigned - judiciary and court	-	-	-	-	-	-	106,018	106,018
Unassigned	7,966,726	-	-	-	-	-	-	7,966,726
Total fund balances (deficits)	<u>11,323,075</u>	<u>3,986,350</u>	<u>2,752,666</u>	<u>6,411,671</u>	<u>1,064</u>	<u>145,919</u>	<u>23,130,497</u>	<u>47,751,242</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,920,098</u>	<u>\$ 11,769,629</u>	<u>\$ 5,412,506</u>	<u>\$ 7,351,749</u>	<u>\$ 7,663,495</u>	<u>\$ 8,213,869</u>	<u>\$ 28,393,836</u>	<u>\$ 93,725,182</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2022

Fund balances reported on the governmental funds balance sheet	\$47,751,242
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds	54,602,628
Net pension assets are not financial resources and therefore are not reported as assets in governmental funds	17,314,901
Deferred outflows/inflows related to pension and other post-employment benefits are not reported in governmental funds	(20,152,592)
Long-term liabilities, including liabilities for retirement obligations, are not due and payable in the current period and therefore, are not reported as a fund liability in governmental funds	(17,787,131)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(178,707)
Net position of governmental activities	<u><u>\$81,550,341</u></u>

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2022

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	\$ 16,576,766	\$ 7,383,666	\$ 2,271,396	\$ 871,750	\$ -	\$ -	\$ 3,638,558	\$ 30,742,136
Intergovernmental	12,345,493	45,494	-	-	2,603,526	763,995	12,768,382	28,526,890
Charges for services	13,272,687	-	1,186,141	-	-	-	-	14,458,828
Licenses and permits	383,155	-	-	-	-	-	268,110	651,265
Fines and fees	528,927	-	-	-	-	-	1,844,705	2,373,632
Interest on investments	16,604	10,648	7,805	19,514	531	145,920	148,966	349,988
Miscellaneous	438,656	-	1,555	-	-	-	169,899	610,110
Total revenues	43,562,288	7,439,808	3,466,897	891,264	2,604,057	909,915	18,838,620	77,712,849
Expenditures:								
Current:								
General government	11,618,304	5,793,660	-	-	845,881	180,319	633,678	19,071,842
Judiciary and court related	6,459,679	-	-	-	492,709	2,656	730,714	7,685,758
Public safety	19,274,349	-	-	-	904,487	43,300	210,299	20,432,435
Health and welfare	-	-	-	-	-	-	3,889,220	3,889,220
Transportation	-	-	2,689,733	26,663	-	-	6,431,966	9,148,362
Economic development	-	-	-	-	-	-	1,909,122	1,909,122
Capital outlay	1,238,051	-	582,392	-	360,449	537,721	1,590,391	4,309,004
Debt service principal	478,580	-	-	-	-	-	1,883,750	2,362,330
Debt service interest	17,605	-	-	-	-	-	293,226	310,831
Total expenditures	39,086,568	5,793,660	3,272,125	26,663	2,603,526	763,996	17,572,366	69,118,904
Excess (deficiency) of revenues over (under) expenditures	4,475,720	1,646,148	194,772	864,601	531	145,919	1,266,254	8,593,945
Other financing sources (uses):								
Transfers in	6,510	-	-	-	-	-	187,430	193,940
Transfers out	(22,657)	-	-	-	-	-	(171,283)	(193,940)
Issuance of debt	-	-	-	-	-	-	1,475,000	1,475,000
Bond premium	-	-	-	-	-	-	20,447	20,447
Sale of capital assets	241,302	-	47,190	-	-	-	16,800	305,292
Total other financing sources (uses)	225,155	-	47,190	-	-	-	1,528,394	1,800,739
Net change in fund balances	4,700,875	1,646,148	241,962	864,601	531	145,919	2,794,648	10,394,684
Fund balances (deficits), beginning	6,622,200	2,340,202	2,510,704	5,547,070	533	-	20,335,849	37,356,558
Fund balances (deficits), ending	\$ 11,323,075	\$ 3,986,350	\$ 2,752,666	\$ 6,411,671	\$ 1,064	\$ 145,919	\$ 23,130,497	\$ 47,751,242

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended November 30, 2022

Net change in fund balances - total governmental funds	\$ 10,394,684
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt, including premiums, is reflected as other financing sources on the fund level statements, but is reported as an addition to liabilities on the entity wide statements	(1,495,447)
The payment of principal on long-term debt is reflected as an expense on the fund level statements, but is reported as a reduction of liabilities on the entity wide statements	2,362,330
Amortization of premiums, discounts, and deferred charges on refunding is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(64,073)
The current period change in compensated absences does not require or provide current financial resources and, therefore, is not reported in governmental funds, but is reported as an expense on the entity wide statements	9,443
Change in pension assets and liabilities and other postemployment benefits is not reported on the fund level statements, but is reported on the entity wide statements	8,702,900
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(3,507,186)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements	2,076,997
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	280,512
Change in net position of governmental activities - entity wide statements	<u>\$ 18,760,160</u>

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2022

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Assets			
Current assets			
Cash	\$ 4,089,761	\$ 339,584	\$ 4,429,345
Investments	4,865,015	67,537	4,932,552
Accounts receivable	-	37,389	37,389
Due from other funds	-	4,620	4,620
Receivable from other governments	880,233	-	880,233
Prepaid expenses	90,780	-	90,780
Total current assets	<u>9,925,789</u>	<u>449,130</u>	<u>10,374,919</u>
Property and equipment			
Nondepreciable	82,416	623,901	706,317
Depreciable	5,244,386	88,248	5,332,634
Accumulated depreciation	<u>(3,579,740)</u>	<u>(53,050)</u>	<u>(3,632,790)</u>
Net property, plant, and equipment	<u>1,747,062</u>	<u>659,099</u>	<u>2,406,161</u>
Net pension asset	<u>804,098</u>	<u>-</u>	<u>804,098</u>
Total long-term assets	<u>2,551,160</u>	<u>659,099</u>	<u>3,210,259</u>
Total assets	<u>12,476,949</u>	<u>1,108,229</u>	<u>13,585,178</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	<u>142,195</u>	<u>-</u>	<u>142,195</u>
Liabilities			
Current liabilities			
Current portion - accrued sick time	42,358	-	42,358
Vouchers and accounts payable	93,131	9,307	102,438
Accrued compensation and benefits	<u>211,980</u>	<u>9,634</u>	<u>221,614</u>
Total current liabilities	<u>347,469</u>	<u>18,941</u>	<u>366,410</u>
Long-term liabilities			
Accrued sick time	69,400	-	69,400
Total long-term liabilities	<u>69,400</u>	<u>-</u>	<u>69,400</u>
Total liabilities	<u>416,869</u>	<u>18,941</u>	<u>435,810</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	<u>875,877</u>	<u>-</u>	<u>875,877</u>
Net position			
Net investment in capital assets	1,747,062	659,099	2,406,161
Unrestricted	9,579,336	430,189	10,009,525
Total net position	<u>\$ 11,326,398</u>	<u>\$ 1,089,288</u>	<u>\$ 12,415,686</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended November 30, 2022

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Operating revenues:			
Charges for services and other fees	\$ 5,853,880	\$ 489,581	\$ 6,343,461
Miscellaneous	8,715	2,281	10,996
Total operating revenues	5,862,595	491,862	6,354,457
Operating expenses:			
Personal services	2,881,057	246,750	3,127,807
Contractual services	202,507	33,527	236,034
Supplies and materials	346,206	55,907	402,113
Other services and charges	134,581	39,350	173,931
Depreciation expense	327,503	13,856	341,359
Total operating expenses	3,891,854	389,390	4,281,244
Operating income (loss)	1,970,741	102,472	2,073,213
Nonoperating revenue (expense):			
Interest income	16,170	4,358	20,528
Grants and contributions	-	103,138	103,138
Net nonoperating revenue (loss)	16,170	107,496	123,666
Change in net position	1,986,911	209,968	2,196,879
Net position, beginning of year	9,339,487	879,320	10,218,807
Net position, end of year	\$ 11,326,398	\$ 1,089,288	\$ 12,415,686

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2022

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Cash flows from operating activities:			
Receipts from customers	\$ 5,915,934	\$ 475,984	\$ 6,391,918
Other receipts	8,715	2,281	10,996
Payments to suppliers	(1,461,796)	(138,625)	(1,600,421)
Payments to employees	(2,485,779)	(239,022)	(2,724,801)
Payments for interfund services provided	(39,744)	-	(39,744)
Net cash provided (used) by operating activities	<u>1,937,330</u>	<u>100,618</u>	<u>2,037,948</u>
Cash flows from capital and related financing activities:			
Capital grants and contributions	-	103,138	103,138
Purchase of property and equipment	(108,542)	(593,901)	(702,443)
Net cash flows provided (used) by capital and related financing activities	<u>(108,542)</u>	<u>(490,763)</u>	<u>(599,305)</u>
Cash flows from investing activities:			
Interest receipts	<u>16,170</u>	<u>4,358</u>	<u>20,528</u>
Net cash flows provided (used) by investing activities	<u>16,170</u>	<u>4,358</u>	<u>20,528</u>
Net increase (decrease) in cash and cash investments	1,844,958	(385,787)	1,459,171
Cash and cash investments, beginning of year	<u>7,109,818</u>	<u>792,908</u>	<u>7,902,726</u>
Cash and cash investments, end of year	<u>\$ 8,954,776</u>	<u>\$ 407,121</u>	<u>\$ 9,361,897</u>
Reported on balance sheet as cash	\$ 4,089,761	\$ 339,584	\$ 4,429,345
Included in balance sheet investments	<u>4,865,015</u>	<u>67,537</u>	<u>4,932,552</u>
	<u><u>\$ 8,954,776</u></u>	<u><u>\$ 407,121</u></u>	<u><u>\$ 9,361,897</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 1,970,741	\$ 102,472	\$ 2,073,213
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation expense	327,503	13,856	341,359
Change in assets and liabilities:			
(Increase) decrease in receivables and prepaid expenses	52,990	(13,597)	39,393
(Increase) decrease in other assets	(597,178)	-	(597,178)
(Increase) decrease in deferred outflows of resources	181,903	-	181,903
(Increase) decrease in internal balances	-	(4,620)	(4,620)
Increase (decrease) in accrued salaries and benefits	47,516	7,728	55,244
Increase (decrease) in payables and other liabilities	(51,838)	(5,221)	(57,059)
Increase (decrease) in deferred inflows of resources	5,693	-	5,693
Net cash provided by operating activities	<u>\$ 1,937,330</u>	<u>\$ 100,618</u>	<u>\$ 2,037,948</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2022

	Custodial Funds
Assets	
Cash	\$ 13,257,177
Investments, at cost	504,673
Receivables:	
Accounts receivable	20,775
Due from other governments	<u>441,026</u>
Total assets	<u>14,223,651</u>
Liabilities	
Accounts payable	14,380
Accrued expenses	2,175
Due to other governments	4,587,222
Due to others	<u>138,569</u>
Total liabilities	<u>4,742,346</u>
Net Position	
Held for others - custodial funds	<u>9,481,305</u>
Total net position	<u>\$ 9,481,305</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended November 30, 2022

	<u>Custodial Funds</u>
Additions:	
Fines, fees, and costs	\$ 2,564,151
Property taxes	189,367,948
Tax redemptions	3,478,379
Sheriff's sale	1,207,848
Commissary deposits	4,904,511
Grant	30,478
Other receipts	1,013,390
Interest income	<u>165,125</u>
 Total additions	 <u>202,731,830</u>
Deductions:	
Distributions of fines, fees, and costs	2,476,966
Distributions of property taxes	188,944,036
Drainage district claims	208,646
Commissary withdrawals	4,743,476
Distributions to others	5,124,154
Administrative expenses	<u>44,505</u>
 Total deductions	 <u>201,541,783</u>
 Change in net position	 1,190,047
 Net position, beginning of year	 <u>8,291,258</u>
 Net position, end of year	 <u>\$ 9,481,305</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 1 – The Financial Reporting Entity

Kankakee County, Illinois is a municipal corporation formed in 1853 operating under the township organization form of government. The Board consists of twenty-eight members and is the legal and executive body of the County. In addition, there are nine other elected administrative officials, each of whom is independent as set forth in Illinois law. These officials are Clerk of Courts, Auditor, Coroner, Prosecuting Attorney, Recorder, Sheriff, Treasurer, County Clerk, and Regional Superintendent of Schools.

The County's basic financial statements include accounts of all officials described above and all other County operations. The County's major operations include human services, social and economic development services, certain health care and community assistance services, public safety, a civil and criminal justice system, road and bridge maintenance, and general administrative services.

Component Units: As required by accounting principles generally accepted in the United States of America (GAAP), the financial statements of the reporting entity include those of Kankakee County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 61, in defining the reporting entity. Component units are legally separate organizations for which the elected officials of the County are financially accountable. Organizations for which the County is accountable because it appoints a majority of the voting board but is not financially accountable for its operations, are related organizations. Financial information of component units is blended with that of Kankakee County where, among other criteria, the nature of services rendered by the component unit is almost exclusively for the benefit of the County, the governing body of the component unit is substantially the same as that of the County, or the total outstanding debt of the component unit is expected to be repaid entirely or almost entirely with County resources. Component unit financial information that is not blended with that of the County is discretely presented in a separate column on the County's government wide financial statements. A general description of the component units and related organizations follows:

Component Units – Blended

The Kankakee County Public Building Commission is a separate municipal corporation created for the purpose of acquiring or enhancing public buildings or facilities. The Commissioners are appointed by and serve at the pleasure of the Chairman of the County Board. Because the Commission's outstanding debt is expected to be repaid by County resources, the County includes the Commission in its financial statements as a blended component unit. The County Board is not financially responsible for obligations of the Commission unless any such improvements are for its benefit. The Commission's administrative transactions are accounted for in the Public Building Commission Fund, a special revenue fund. The Commission's debt activity is accounted for in the Public Building Commission - Health Department Fund, a debt service fund. Separate financial statements can be obtained from the Kankakee County Finance Department at 189 East Court Street in Kankakee, Illinois.

Related Organizations

The Cooperative Extension Services of the College of Agriculture of the University of Illinois operate in counties where extension councils have been established to disseminate information on subjects related to agriculture and home economics and other University programs. Oversight is provided by extension councils which derive their duties and powers from the Board of Trustees of the University of Illinois. Extension service programs and related local funding are coordinated by an extension board numbering at least seven comprised of four members from the Extension Council and three from the County Board. The County extends taxes to finance operations of the Extension Service. The County is not financially responsible for any part of the Extension Services' operations except as it may choose to be.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 1 – The Financial Reporting Entity (Continued)

The County is obligated under state statute to provide its portion of the costs of secretarial service, office space, and other expenses necessarily incurred in the operation of the office of the Iroquois-Kankakee Regional Office of Education (ROE). During fiscal year 2018, the ROE provided funds for the purchase of a separate building for operations. The County has the title for the building and will provide financial support for maintenance and utilities, if necessary.

The County Board Chairman appoints 50% or more of the board members of numerous entities. These entities are separate legal entities and they have no financial accountability to the County; therefore, these entities are not included in these financial statements.

Related organizations are not included in the financial statements of the County.

Note 2 – Basis of Presentation

Government-wide Financial Statements - 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 units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain component units for which the primary government is financially accountable. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities displays the direct expenses of a given function or segment and the associated 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) operating or capital 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.

Fund Financial Statements - The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental, proprietary, and fiduciary activities. These statements present each major fund as a separate column on the fund financial statements and all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses, and balance of current financial resources. The County has presented the following major governmental funds:

General – This is the primary operating fund of the County and includes the Tort Fund of the County. It accounts for all financial resources not accounted for or reported in another fund.

Pension – This fund is used to account for and report property tax revenues restricted for employee pension costs.

County Highway Fund – This fund is used to account for and report operations to improve, repair and maintain all County highways. Its revenues consist primarily of property taxes and charges for fuel and other services.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 2 – Basis of Presentation (Continued)

County Bridge Fund – This fund is used to account for and report property taxes restricted for assisting road districts and municipalities with expenses to construct or repair bridges, culverts, and drainage structures.

American Rescue Plan Fund – This fund is used to account for and report Coronavirus State and Local Fiscal Recovery Funds received under the American Rescue Plan Act (ARPA) of 2021. The use of these funds is restricted to the purposes defined by the U.S. Treasury.

ARPA Lost Revenue Fund – This fund is used to account for and report Coronavirus State and Local Fiscal Recovery Funds received under the American Rescue Plan Act of 2021 and allocated based on the calculation of lost revenue as a result of the recent Covid-19 pandemic. The use of these funds is restricted to the purposes defined by the U.S. Treasury.

Proprietary funds are used to account for those activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

The County has presented the following major proprietary fund:

911 System Fee Fund – This fund is used to account for emergency dispatch services to residents of the County, for both county services and services provided by other units of local government.

Additionally, the government reports the following fiduciary fund types:

Custodial funds – These funds are used to report fiduciary activities that are not required to be reported in pension (or employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These activities include taxes, fines and fees, and other receipts that the County holds for others in a fiduciary capacity.

Note 3 – Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with GAAP for local government units as prescribed in statements and interpretations issued by GASB and other recognized authoritative sources.

Measurement Focus and Basis of Accounting: The government-wide financial statements and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or non-current) are included on the balance sheet, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

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 or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 3 – Summary of Significant Accounting Policies (Continued)

Revenues accrued at the end of the year include charges for services, licenses, permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes, and special assessments. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under leases are reported as other financing sources.

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses consist of all other activity not included in operating revenues and expenses. Non-operating revenues and expenses include capital and noncapital financing activities and investing activities.

New Accounting Pronouncements: During the year, the County implemented GASB Statement No. 87, *Leases*. This standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements but had no effect on the beginning net position.

Budgetary Accounting and Control: The County adopts an annual budget and appropriation ordinance in accordance with Illinois law. The budget covers the fiscal year ending November 30, 2022 and is available for public inspection at least fifteen days prior to final adoption. The budget document is prepared for all budgetary funds using the modified accrual basis with some exceptions regarding charges for services. Once the county budget has been adopted, no further appropriations shall be made during the year, except in the event of an immediate emergency at which time the County Board by a two-thirds vote may make appropriations in excess of those authorized in the original budget. The original budget and all budgetary amendments and supplemental appropriations necessary during the year are included in the final budget amounts presented in the budget-to-actual comparisons.

Pooled Cash and Cash Equivalents and Related Investments: Cash resources of a number of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Investments with a maturity of less than one year when purchased and non-negotiable certificates of deposit are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Money market mutual funds (The Illinois Funds) are carried at the net asset value (NAV) per share provided by the Fund. The NAV per share is calculated using the amortized cost method which approximates fair value.

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less to be cash equivalents.

All component units define cash and cash equivalents as cash on hand and deposits with original maturities of three months or less.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 3 – Summary of Significant Accounting Policies (Continued)

Receivables: Property taxes receivable are recorded net of an allowance for uncollectible amounts based on historical experience of approximately 0.7 percent of extensions. Other accounts receivable are reported net of any allowance for uncollectible amounts.

Inventories: Inventories consist of tax stamps, postage, fuel, and supplies recorded at cost, using the first in, first out method.

Inventory in nonspendable fund balance consists of purchased inventory only. Amounts granted to the Health Department by the State of Illinois are vaccines and are not earned until used; therefore, the grant inventory is offset by unearned grant revenue and this amount is not recorded in fund balance.

Inventory	\$654,280
Unearned grant revenues related to inventory	(42,302)
Nonspendable fund balance	<u>\$611,978</u>

Capital Assets: Capital assets, which include property, plant, equipment, infrastructure, and intangible assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than its capitalization threshold and an estimated useful life in excess of one year. Categories of capital assets and associated capitalization thresholds are as follows: land - \$100,000; easements - \$100,000; buildings and improvements - \$25,000 - \$100,000; infrastructure assets (county roads and bridges) - \$100,000; equipment - \$5,000; software - \$100,000. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at acquisition value as of the date of donation.

Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

The County depreciates assets on a straight-line basis using the following estimated useful lives:

<u>Asset</u>	<u>Estimated Useful Life</u>
Vehicles, equipment, furniture and fixtures, software	5 to 10 years
Buildings, structures, and improvements	30 to 50 years
Improvements other than buildings	30 to 50 years

Deferred Outflows of Resources: Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an expense or expenditure until then. Deferred outflows of resources consist of unamortized bond refunding charges, unrecognized items not yet charged to pension and OPEB expense, and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Compensated Absences: Only vested or accumulated vacation/sick leave that is due is reported as an expenditure and a fund liability of the governmental fund that will pay it. In the government-wide financial statements and proprietary fund types, vested or accumulated vacation/sick leave is recorded as an expense and liability as the benefits accrue to employees.

No liability is recorded for nonvesting, accumulating rights to receive vacation/sick leave benefits; however, a liability is recognized for that portion of accumulating vacation/sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. County policy states than an employee must use each year's vacation days during the year. Sick and extended illness days may be accumulated to a total of 120 days per employee with no amount payable upon separation from service.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 3 – Summary of Significant Accounting Policies (Continued)

Under collective bargaining agreements covering certain employees in the departments of County Sheriff, Corrections, Coroner, Circuit Clerk, Health, County Recorder, County Treasurer, County Auditor, Maintenance, and the Emergency Telephone System Board, a percentage of accumulated sick days may be paid or credited for retirement purposes at levels ranging from 80 to 120 days. The County's policy is to pay on the last-in, first-out method.

Long Term Obligations: In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type financial statements. Premiums and discounts on debt are deferred and amortized over the life of the debt. Debt payable is reported net of the applicable premium or discount. In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported 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.

Deferred Inflows of Resources: Deferred inflows of resources represent an acquisition of net assets or fund balance that applies to a future period(s) and will not be recognized as revenue until then. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources are reported in the governmental fund financial statements as unavailable revenue and represent the amount of assets that have been recognized, but the related revenue has not been recognized because it is unavailable.

Deferred inflows of resources on the statement of net position consist of property taxes levied for a future period and deferred inflows related to pensions and OPEB obligations. The governmental funds balance sheet reports property taxes levied for a future period and unavailable revenue.

Fund Balances: In accordance with GASB Statement No. 54, the County classifies fund balances in the governmental funds as follows:

Non-spendable fund balance: includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance: includes amounts that can be spent only for specific purposes that are stipulated by the constitution, external resource providers, or through enabling legislation.

Committed fund balance: includes amounts that can be used for specific purposes determined by a formal action of the decision-making authority. Commitments will only be used for specific purposes pursuant to a formal action of the Kankakee County Board. A majority vote is required to approve a commitment and a two thirds majority vote is required to remove a commitment.

Assigned fund balance: includes amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. The County delegates to the Finance Committee or other designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 3 – Summary of Significant Accounting Policies (Continued)

Unassigned fund balance: includes the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Prioritization of fund balance use - when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the County to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the County that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Net Position: The County classifies net position in the government-wide and proprietary fund financial statements as follows:

Net Investment in Capital Assets: includes the County's capital assets (net of accumulated depreciation) adjusted by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and deferred charges on debt refunding.

Restricted Net Position: includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Unrestricted Net Position: typically includes unrestricted liquid assets.

Property Taxes: The County is responsible for the assessment and collection of property taxes for all jurisdictions including the schools and special districts within the County. The County levies property taxes annually on or before the last Tuesday in December based on the assessed valuation determined in April of the same year. Property tax payments are due in two equal installments, usually in June and September, with the first installment being due no earlier than 30 days from date of mailing. Tax bills are generally mailed in May. Distributions to the County and other districts are made shortly thereafter. Property taxes become a lien on the property on January 1 of the year of assessment. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2021 tax levy collected in 2022 was recorded as revenue during this fiscal year.

Interfund Transactions: During the normal course of operations the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Activity between funds that is referred to as "due to/from other funds" represents transactions in which one fund incurs expenditures/expenses for the benefit of another fund and expects repayment from it. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 3 – Summary of Significant Accounting Policies (Continued)

Estimates: The preparation of financial statements in conformity with GAAP requires the County to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 4 – Deposits and Investments

The County has adopted a written investment policy which conforms to state statutes for investment of public funds. At year end, the County's investments were comprised of the following:

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	0.95%	\$ 300,000
The Illinois Funds	66.23%	20,862,060
Other interest-bearing deposits	32.82%	<u>10,336,990</u>
		<u>\$ 31,499,050</u>

Investments reported on financial statements:

Statement of Net Position:

Amount included in restricted cash	\$ 13,139,738
Reported as investments	17,854,639
Statement of Fiduciary Net Position	<u>504,673</u>
	<u>\$ 31,499,050</u>

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. The Illinois Funds use amortized cost, which is the share price, to value portfolio assets and follows the criteria for GASB Statement No. 79 for use of amortized cost. The Illinois Funds do not place any limitations or restrictions on withdrawals. The Illinois Funds have a credit rating of AAA from Standard & Poor's (S&P). The Illinois Funds invest in a high-quality portfolio of debt securities, money market funds and commercial paper rated in one of the two highest rating categories by S&P with a maximum final maturity of 270 days. These investments are legally permissible for local governments in the state. Audited financial statements for The Illinois Funds are available at www.illinoistreasurer.gov.

Credit Risk. The County's cash and investments are subject to credit risk (the risk that an issuer or counterparty to an investment will not fulfill its obligation). State law requires public funds to be invested within the guidelines set forth in the Public Funds Investment Act (30 ILCS/235). The County's investment policy conforms to these state statutes and does not further limit its investment choices.

Custodial Credit Risk – Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral or additional insurance in the event of default or failure of the financial institution holding the funds. As of November 30, 2022, the County's bank balances were insured or collateralized with securities held by the pledging institutions' agents, in the County's name.

Custodial Credit Risk – Investments. With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy limits the exposure to investment custodial credit risk by requiring all investments to be secured by private insurance or collateral.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 4 – Deposits and Investments (Continued)

As of November 30, 2022, the County had \$1,826,027 of overnight repurchase agreements. The underlying securities are held by the investments' counterparties, not in the name of the County.

Concentration of Credit Risk. The County's investment policy states investments shall be diversified to avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions.

Interest Rate Risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the County's policy states investments shall provide sufficient liquidity to meet all operating requirements that may be reasonably anticipated.

Note 5 – Capital Assets

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

	<u>Balances November 30, 2021</u>	<u>Additions</u>	<u>Retirements and Reclassifications</u>	<u>Balances November 30, 2022</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 899,398	\$ 230,868	\$ -	\$ 1,130,266
Construction in progress	457,442	37,314	-	494,756
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total	<u>4,731,177</u>	<u>268,182</u>	<u>-</u>	<u>4,999,359</u>
Capital assets being depreciated:				
Transportation network	42,276,686	-	-	42,276,686
Buildings and improvements	55,057,980	287,266	-	55,345,246
Equipment	12,944,696	1,104,173	23,695	14,025,174
Vehicles	<u>8,526,846</u>	<u>417,376</u>	<u>401,959</u>	<u>8,542,263</u>
Total capital assets being depreciated	<u>118,806,208</u>	<u>1,808,815</u>	<u>425,654</u>	<u>120,189,369</u>
Less accumulated depreciation for:				
Transportation network	25,688,703	1,162,122	-	26,850,825
Buildings and improvements	25,987,949	1,323,007	-	27,310,956
Equipment	10,640,129	409,567	3,949	11,045,747
Vehicles	<u>5,168,041</u>	<u>612,490</u>	<u>401,959</u>	<u>5,378,572</u>
Total accumulated depreciation	<u>67,484,822</u>	<u>3,507,186</u>	<u>405,908</u>	<u>70,586,100</u>
Capital assets being depreciated, net	<u>51,321,386</u>	<u>(1,698,371)</u>	<u>19,746</u>	<u>49,603,269</u>
Governmental activity capital assets, net	<u>\$ 56,052,563</u>	<u>\$ (1,430,189)</u>	<u>\$ 19,746</u>	<u>\$ 54,602,628</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 5 – Capital Assets (Continued)

	Balances November 30, 2021	Additions	Retirements and Reclassifications	Balances November 30, 2022
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 61,013	\$ 593,901	\$ -	\$ 654,914
Construction in progress	2,640	51,403	2,640	51,403
Total	<u>63,653</u>	<u>645,304</u>	<u>2,640</u>	<u>706,317</u>
Capital assets being depreciated:				
Equipment	5,188,619	59,779	113,041	5,135,357
Leasehold improvements	197,277	-	-	197,277
Total	<u>5,385,896</u>	<u>59,779</u>	<u>113,041</u>	<u>5,332,634</u>
Less accumulated depreciation for:				
Equipment	3,252,983	333,620	113,041	3,473,562
Leasehold improvements	151,489	7,739	-	159,228
Total accumulated depreciation	<u>3,404,472</u>	<u>341,359</u>	<u>113,041</u>	<u>3,632,790</u>
Capital assets being depreciated, net	<u>1,981,424</u>	<u>(281,580)</u>	<u>-</u>	<u>1,699,844</u>
Business-type activity capital assets, net	<u>\$ 2,045,077</u>	<u>\$ 363,724</u>	<u>\$ 2,640</u>	<u>\$ 2,406,161</u>

Depreciation for the year ended November 30, 2022, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 128,990
Court services	97,853
Public safety	1,613,074
Health and sanitation	91,298
Transportation	1,575,446
Veterans administration	525
Total governmental activities	<u>\$3,507,186</u>
Business-type activities:	
911 Emergency services	\$ 327,503
Animal control	13,856
Total business-type activities	<u>\$ 341,359</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 6 – Long-Term Liabilities

	<u>Balances November 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances November 30, 2022</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$ 6,700,000	\$ 1,475,000	\$ (1,745,000)	\$ 6,430,000	\$ 1,885,000
Plus issuance premiums	46,866	20,447	(15,431)	51,882	-
Total bonds – general obligation	<u>6,746,866</u>	<u>1,495,447</u>	<u>(1,760,431)</u>	<u>6,481,882</u>	<u>1,745,000</u>
Direct Borrowings:					
Note payable	637,048	-	(109,208)	527,840	408,987
Financed purchases	1,407,109	-	(508,122)	898,987	109,208
Total direct borrowings	<u>2,044,157</u>	<u>-</u>	<u>(617,330)</u>	<u>1,426,827</u>	<u>518,195</u>
Net pension liability (Note 8)	7,781,832	-	(4,606,413)	3,175,419	-
Net OPEB liability (Note 9)	4,998,663	218,398	-	5,217,061	-
Compensated absences	1,518,771	758,907	(791,736)	1,485,942	251,968
Total Governmental Activities	<u>\$23,090,289</u>	<u>\$2,472,752</u>	<u>\$ (7,775,910)</u>	<u>\$17,787,131</u>	<u>\$ 2,655,163</u>
Business-Type Activities:					
Compensated absences	\$ 71,302	\$ 112,815	\$ (72,359)	\$ 111,758	\$ 42,358
Total Business-Type Activities	<u>\$ 71,302</u>	<u>\$ 112,815</u>	<u>\$ (72,359)</u>	<u>\$ 111,758</u>	<u>\$ 42,358</u>
Total Governmental Activities and Business-Type Activities	<u>\$23,161,591</u>	<u>\$2,585,567</u>	<u>\$ (7,848,269)</u>	<u>\$17,898,889</u>	<u>\$ 2,697,521</u>

BONDS

Taxable General Obligation Bonds (Alternate Revenue Source), Series 2009, (Build America Bonds - Direct Payment) dated September 15, 2009, in the original issue amount of \$3,500,000, provide for serial retirement of principal beginning January 15, 2011 through 2022 with Term Bonds due January 15, 2024, 2026, 2028 and 2030; and interest payable January 15 and July 15 of each year beginning January 15, 2010 at rates of 1.85% to 6.2%, secured by court fee revenues of the Circuit Clerk Automation and Document Storage Funds, and a property tax levy, if necessary. The purpose of this bond issue was to fund the integrated justice information system. The outstanding principal balance at November 30, 2022 was \$1,700,000.

Bond Series 2009 is a Build America Bond, on which up to 35% of the interest paid is refundable to the County by the federal government. The refunds are recorded as revenues at the time of receipt. During fiscal year 2022, \$18,113 (17%) of interest was refunded to the County, and a cumulative amount of \$619,914 has been received through November 30, 2022.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 dated June 15, 2011, in the original issue amount of \$6,600,000 provide for serial retirement of principal beginning December 1, 2012 through 2024, and interest payable December 1 and June 1 of each year beginning December 1, 2011 at rates of 2.0% to 4.2%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$6,535,000 Series 2005A Debt Certificates, which were originally issued to fund the acquisition of real property and the construction of public safety facilities.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 6 – Long-Term Liabilities (Continued)

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012 dated April 24, 2012, in the original issue amount of \$3,690,000 provide for serial retirement of principal payable on December 1 each year for 2012 through 2024, and interest payable December 1 and June 1 each year, beginning December 1, 2012 at rates of 2.0% to 3.25%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$3,395,000 of Series 2004 Debt Certificates, which were originally issued to fund the construction of public safety facilities.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012A dated December 13, 2012, in the original issue amount of \$5,395,000 provide for serial retirement of principal payable on December 1 each year for 2013 through 2024, and interest payable December 1 and June 1 each year, beginning June 1, 2013 at rates of 2.0% to 2.5%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$4,850,000 of Series 2005B Debt Certificates, which were originally issued to fund the construction of public safety facilities.

The County did not abate the levy for tax year 2021 for the above bonds.

Public Building Commission Refunding Revenue Bonds, Series 2007 dated January 30, 2007 provide for serial retirement of the principal at annual amounts varying from \$20,000 on December 1, 2027 to \$170,000 on December 1, 2026, the date on which final payment is due. Interest is payable on these bonds on December 1 and June 1 of each year at 3.70% to 4.15% on the unpaid balance. The purpose of these bonds was the purchase of a building for the Kankakee County Health Department. The Kankakee County Public Building Commission has entered into an agreement with Kankakee County for the payment of these bonds. See Note 8 for additional information.

General Obligation Bonds (Alternate Revenue Source), Series 2022 dated October 20, 2022 secured by fees collected under the Animal Control Act and a property tax levy, if necessary. \$195,000 were issued as serial bonds and \$1,280,000 were issued as term bonds. The serial bonds carry interest rates of 4.00% and mature between January 15, 2023 and January 15, 2025. The term bonds were divided into five lots: \$225,000 paying 3.95% due January 15, 2029, \$260,000 paying 4.30% due January 15, 2033, and the remaining three lots of \$795,000 paying 5.00% due on January 15, 2036, 2039, and 2042. All term bonds are subject to mandatory redemption in prescribed amounts before the maturity dates. The primary purpose of this bond issue was to finance the building and equipping of a new building for an animal control facility within the County.

DIRECT BORROWINGS

Note Payable

A noninterest bearing note of \$737,155 for upgrading and improving all of the lighting in the Jerome Combs Detention Center requires payments of \$9,101 per month for 81 months beginning January 2021. The discount was calculated using an imputed interest rate comparable to the County's long-term borrowing rate and was determined to be immaterial to the overall financial statements. Therefore, no interest expense or amortization of the discount is recorded.

Financed Purchases – Equipment

The County entered into financed purchase agreements for vehicles and related equipment which automatically transfer ownership to the County at the end of the agreement. The agreements are structured for up to 48 months with quarterly payments including interest of 2.5% to 5.45%. The financed equipment serves as collateral on the debt.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 6 – Long-Term Liabilities (Continued)

DEFEASED DEBT CERTIFICATES

In prior years, bonds were issued to refund debt certificates. The proceeds of these bonds were placed in escrow held by a third party to generate resources for all future debt service payments of the refunded debt certificates. The refunded debt certificates are considered defeased, and the liability was removed from the County's statement of net position. The remaining balances of the defeased Series 2005A debt certificates, Series 2004 debt certificates, and Series 2005B debt certificates as of November 30, 2022 were \$1,830,000, \$1,175,000, and \$1,265,000, respectively.

As of November 30, 2022, the County was obligated to make payments of principal and interest on long-term debt as follows:

For fiscal years ending November 30,	<u>Governmental Activities – Outstanding Bond Issues</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,885,000	\$ 250,788	\$ 2,135,788
2024	1,895,000	203,296	2,098,296
2025	250,000	134,588	384,588
2026	265,000	120,361	385,361
2027	270,000	105,649	375,649
2028-2032	1,000,000	312,591	1,312,591
2033-2037	385,000	169,630	554,630
2028-2042	480,000	62,000	542,000
	<u>\$ 6,430,000</u>	<u>\$1,358,903</u>	<u>\$ 7,788,903</u>

For fiscal years ending November 30,	<u>Governmental Activities – Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 518,195	\$ 33,696	\$ 551,891
2024	264,208	20,334	284,542
2025	274,208	13,904	288,112
2026	279,208	7,054	286,262
2027	91,008	-	91,008
	<u>\$ 1,426,827</u>	<u>\$ 74,988</u>	<u>\$ 1,501,815</u>

The total interest incurred for long-term debt for the year ended November 30, 2022, excluding amortization of premiums and refunding charges, was \$310,831, all of which was charged to expense.

For governmental activities, direct borrowings are liquidated by the General Fund, and compensated absences are liquidated by the General, County Highway, and Health Funds. The pension liabilities are typically liquidated by the Pension Fund, and the OPEB liabilities are liquidated by the General Fund.

The County is subject to a legal debt limit of 2.875% of the equalized assessed valuation (EAV) of the property in the County.

EAV 2022 tax year	\$2,349,545,426
Legal debt limit (2.875% of EAV)	\$ 67,549,431
Outstanding debt	\$ 7,908,709
Less self-supporting debt	<u>(3,835,447)</u>
Total debt applicable to limit	<u>4,073,262</u>
Legal debt margin	<u>\$ 63,476,169</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 7 – Related Party Agreements

In January 2002, the County entered into a lease agreement with the Kankakee County Public Building Commission (Building Commission) and an intergovernmental agreement with the Kankakee County Public Health Department for the lease of facilities to be occupied by the Health Department. In January 2007, the lease was amended due to the refunding of the underlying bonds issued by the Building Commission. In September 2022, the lease was amended to account for additional administrative costs to be incurred by the Building Commission. The lease calls for annual rents ranging from \$175,335 to \$202,355 beginning November 1, 2007 and ending November 1, 2026. Title to the real estate will revert to the County upon retirement of all revenue bonds and final payment of interest.

Subsequent to execution of this lease, the Kankakee County Emergency Telephone System Board was added as a party to the intergovernmental agreement to lease 5,285 square feet of space subject to the aforementioned lease. The intergovernmental agreement provides for, among other things, the Kankakee County Emergency Telephone System Board to pay annual rent in the amount of \$21,576 to the Kankakee County Public Health Department.

The reporting requirements of GASB 87 Leases do not apply to agreements between a blended component unit (Building Commission) and the primary government (County). Instead, the debt of the Building Commission as lessor is reported as if it was the County's debt (see Note 7). The debt service activity of the Building Commission is reported as debt service activity of the County in the Public Building Commission – Health Department debt service fund. No restatement was required as a result of implementing GASB 87 as there was essentially no difference between the prior year debt balance and current year debt service requirements compared to the prior year lease balance and current year lease payment requirements.

The Health Department's share of the lease payments due to the Building Commission, amounting to 88% of the total requirements of the lease, is paid to the County which then remits 100% of the payment required to the Building Commission. The payments are recorded as transfers to the Public Building Commission-Health Department Fund from the Health Fund and General Fund in proportion to their respective obligations for lease payments.

Future minimum lease payments to the Kankakee County Public Building Commission are as follows:

For fiscal years ended November 30,

2023	\$ 186,486
2024	185,334
2025	203,904
2026	<u>202,054</u>
Total minimum lease payments	<u>\$ 777,778</u>

Note 8 - Retirement Plans

IMRF Plan Description

The County's defined benefit pension plans for regular employees, Elected County Officials, and Sheriff's Law Enforcement Personnel provide retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-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 Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Benefits Provided

IMRF has three benefit plans. The vast 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 plan 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 RP employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 RP 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 RP, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Tier 1 SLEP employees are vested for pension benefits when they have at least twenty years of qualifying service credit. Tier 1 SLEP employees who retire at age 50 or older with twenty years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2-1/2% of the final rate of earnings for each year of SLEP service credit to a maximum of 80% 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 SLEP, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 RP 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 RP, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

For Tier 2 SLEP employees, pension benefits vest after ten years of service. Participating employees who retire at age 50 (at reduced benefits) or after age 55 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2-1/2% of the final rate of earnings for each year of SLEP service credit 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 SLEP, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

Original ECO employees are vested in the same manner and may receive benefits at the same ages as the RP employees. The annual retirement benefit ranges from 3-5% of the final rate of earnings up to a maximum of 80% for each year of service credit and is payable monthly for life.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	354	13	70
Inactive Plan Members entitled to but not yet receiving benefits	393	0	7
Active Plan Members	<u>423</u>	<u>0</u>	<u>53</u>
Total	<u>1,170</u>	<u>13</u>	<u>130</u>

Contributions

As set by statute, the County's Regular Plan Members, ECO members, and SLEP members are required to contribute 4.5%, 7.5% and 7.5%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rates for calendar year 2021 were 10.48%, 15.08%, and 33.76%, respectively. The County's annual required contribution rates for calendar year 2022 were 8.13%, 14.12%, and 26.50%, respectively. For the fiscal year ended November 30, 2022, the County contributed \$2,158,058, \$354,864, and \$1,263,875, respectively to the plans. 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's Board of Trustees, while the supplemental retirement benefits rate is set by statute. At November 30, 2022, there were outstanding payables for legally required contributions to the plan of \$450,917.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
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 from 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 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Other Information

Notes: There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2021 Illinois Municipal Retirement Fund annual actuarial valuation report.

Long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	39%	1.90%
International equities	15%	3.15%
Fixed income	25%	-0.60%
Real estate	10%	3.30%
Alternatives	10%	
Private Equity		5.50%
Hedge Funds		N/A
Commodities		1.70%
Cash equivalents	<u>1%</u>	-0.90%
Total	<u>100%</u>	

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.25% were used to measure the total pension liabilities. 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 the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate is 7.25%.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Changes in the Net Pension Liability – Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) – (B)
Balances at December 31, 2020	<u>\$ 119,200,528</u>	<u>\$ 122,106,710</u>	<u>\$ (2,906,182)</u>
Changes for the year:			
Service cost	2,383,385	-	2,383,385
Interest on the total pension liability	8,549,498	-	8,549,498
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	70,810	-	70,810
Changes of assumptions	-	-	-
Contributions – employer	-	2,602,956	(2,602,956)
Contributions – employees	-	1,248,237	(1,248,237)
Net investment income	-	19,886,857	(19,886,857)
Benefit payments, including refunds of employee contributions	(5,062,876)	(5,062,876)	-
Administrative expense	-	(57,243)	57,243
Other (net transfer)	-	-	-
Net Changes	<u>5,940,817</u>	<u>18,617,931</u>	<u>(12,677,114)</u>
Balances at December 31, 2021	<u>\$ 125,141,345</u>	<u>\$ 140,724,641</u>	<u>\$ (15,583,296)</u>

Changes in the Net Pension Liability – ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2020	<u>\$ 7,068,788</u>	<u>\$ 3,441,759</u>	<u>\$ 3,627,029</u>
Changes for the year:			
Service cost	-	-	-
Interest on the total pension liability	487,997	-	487,997
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	102,228	-	102,228
Changes of assumptions	-	-	-
Contributions - employer	-	375,614	(375,614)
Contributions – employer	-	-	-
Contributions – employees	-	-	-
Net investment income	-	674,482	(674,482)
Benefit payments, including refunds of employee contributions	(695,223)	(695,223)	-
Administrative expenses	-	(8,261)	8,261
Other (net transfer)	-	-	-
Net Changes	<u>(104,998)</u>	<u>346,612</u>	<u>(451,610)</u>
Balances at December 31, 2021	<u>\$ 6,963,790</u>	<u>\$ 3,788,371</u>	<u>\$ 3,175,419</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Changes in the Net Pension Liability – SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2020	<u>\$ 58,348,468</u>	<u>\$ 54,193,665</u>	<u>\$ 4,154,803</u>
Changes for the year:			
Service cost	721,178	-	721,178
Interest on the total pension liability	4,150,713	-	4,150,713
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(27,924)	-	(27,924)
Changes of assumptions	-	-	-
Contributions – employer	-	1,613,231	(1,613,231)
Contributions – employees	-	348,545	(348,545)
Net investment income	-	9,608,174	(9,608,174)
Benefit payments, including refunds of employee contributions	(2,994,156)	(2,994,156)	-
Administrative expense	-	(35,477)	35,477
Other (net transfer)	-	-	-
Net Changes	<u>1,849,811</u>	<u>8,540,317</u>	<u>(6,690,506)</u>
Balances at December 31, 2021	<u>\$ 60,198,279</u>	<u>\$ 62,733,982</u>	<u>\$ (2,535,703)</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plans' net pension liabilities, calculated using a Single Discount Rate of 7.25% as well as what the plans' net pension liabilities would be if they were calculated using Single Discount Rates that are 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability – Regular Plan	<u>\$ (5,723,746)</u>	<u>\$ (15,583,296)</u>	<u>\$ (33,824,568)</u>
Net Pension Liability – ECO	<u>\$ 3,888,610</u>	<u>\$ 3,175,419</u>	<u>\$ 2,750,815</u>
Net Pension Liability – SLEP	<u>\$ 3,272,620</u>	<u>\$ (2,535,703)</u>	<u>\$ (10,704,932)</u>

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2022, the County recognized pension expense (benefit) for the Regular Plan, ECO Plan, and SLEP Plan of \$(3,970,163), \$178,710, and \$(1,600,900), respectively. At November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Deferred Amounts Related to Pensions – Regular Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense</i>		
<i>In Future Periods</i>		
Differences between expected and actual experience	\$ 449,546	\$ 561,748
Changes of assumptions	424,797	812,699
Net difference between projected and actual earnings on pension plan investments	—	15,599,917
Total deferred amounts to be recognized in pension expense in future periods	874,343	16,974,364
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,881,376</u>	<u>—</u>
Total Deferred Amounts Related to Pensions	<u>\$2,755,719</u>	<u>\$16,974,364</u>

Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. Amounts reported as deferred outflows and inflows of resources related to Regular Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows/(Inflows) of Resources</u>
2022	\$ (3,896,880)
2023	(6,093,668)
2024	(3,872,700)
2025	(2,236,773)
2026	—
Thereafter	—
Total	<u>\$(16,100,021)</u>

Deferred Amounts Related to Pensions – ECO Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense</i>		
<i>In Future Periods</i>		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	—	668,577
Total deferred amounts to be recognized in pension expense in future periods	-	668,577
<i>Pension contributions made subsequent to the measurement date</i>	<u>323,563</u>	<u>—</u>
Total Deferred Amounts Related to Pensions	<u>\$ 323,563</u>	<u>\$ 668,577</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. Amounts reported as deferred outflows and inflows of resources related to ECO Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2022	\$ (163,977)
2023	(246,205)
2024	(159,937)
2025	(98,458)
2026	-
Thereafter	-
Total	<u>\$ (668,577)</u>

Deferred Amounts Related to Pensions – SLEP Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ 551,811	\$ 20,492
Changes of assumptions	-	163,149
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>7,975,294</u>
Total deferred amounts to be recognized in pension expense in future periods	551,811	8,158,935
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,097,316</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$1,649,127</u>	<u>\$ 8,158,935</u>

Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. Amounts reported as deferred outflows and inflows of resources related to SLEP Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2022	\$ (1,677,249)
2023	(2,826,585)
2024	(1,956,566)
2025	(1,146,724)
2026	-
Thereafter	-
Total	<u>\$ (7,607,124)</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 8 - Retirement Plans (Continued)

Pension-related amounts for all pension plans are shown below in the aggregate.

	IMRF Regular Plan	IMRF ECO Plan	IMRF SLEP Plan	Total
Employer total pension liability	\$125,141,345	\$6,963,790	\$60,198,279	\$192,303,414
Employer fiduciary net position	140,724,641	3,788,371	62,733,982	207,246,994
Employer net pension liability (asset)	(15,583,296)	3,175,419	(2,535,703)	(14,943,580)
Deferred outflows of resources	2,755,719	323,563	1,649,127	4,728,409
Deferred inflows of resources	16,974,364	668,577	8,158,935	25,801,876
Pension expense (benefit)	(3,970,163)	178,710	(1,600,900)	(5,392,353)

Note 9 – Other Post-employment Benefits

Health Plan for IMRF Employees

Plan Description

As required by the Illinois Municipal Retirement Fund, the County provides a single-employer defined-benefit postemployment healthcare plan to retirees in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. There is no funding policy that exists for the postretirement plan at this time as the total OPEB liabilities are currently an unfunded obligation. There are no plan financial statements. No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4.

Eligibility Provisions

Employees must satisfy the eligibility requirements of the Illinois Municipal Retirement Fund.

- Regular Plan Tier 1 (Enrolled in IMRF prior to January 1, 2011)
At least 55 years old and at least 8 years of credited service
- Regular Plan Tier 2 (First enrolled in IMRF on or after January 1, 2011)
At least 62 years old and at least 10 years of credited service
- SLEP Plan Tier 1 (Enrolled in IMRF prior to January 1, 2011)
At least 50 years old and at least 20 years of credited service
- SLEP Plan Tier 2 (First enrolled in IMRF on or after January 1, 2011)
At least 50 years old and at least 10 years of credited service

Benefits Provided

Sheriff's Correctional Officers, Sheriff's Deputies, Sheriff's Lieutenants, and the 21st Judicial Circuit Probation Officers who are eligible retirees may continue medical, dental, and vision coverage into retirement on the County's plans. They must meet the age requirements and years of credited service to receive the retirement incentive of \$12.50 per month for each year of service completed at the time of retirement. Coverage is also available for eligible dependents. The County subsidy ceases at the death of the retiree. During the fiscal year ended November 30, 2022, the County paid \$28,190 for retiree insurance premiums.

Other eligible employees may continue medical, dental, and vision coverage into retirement on the County plans on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 9 – Other Post-employment Benefits (Continued)

For all retirees, coverage continues until the covered participant reaches Medicare eligibility. Coverage ceases before that time should retiree contributions cease. Coverage for dependents can continue upon the death of the retiree given that the full premium(s) is/are paid.

Public Safety employees that suffer a catastrophic injury or are killed in the line of duty receive fully paid health insurance lifetime coverage for the employee, their spouse, and for each dependent child until the child reaches the age of majority under the Public Safety Employee Benefits Act.

Covered Employees

At November 30, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	22
Inactive plan members entitled to but not yet receiving payments	0
Active plan members	367
Total plan members	<u>389</u>

Total OPEB Liability

December 1, 2019 is the actuarial valuation date upon which the total November 30, 2021 OPEB liability is based. The result was rolled forward using standard actuarial techniques to the measurement date.

Actuarial Methods and Assumptions

Actuarial methods and assumptions used were as follows:

Actuarial Methods

Valuation Date	December 1, 2021
Measurement Date	November 30, 2022
Participant Data	Employee and retiree data were supplied by the plan sponsor as of the census date. Data on persons receiving benefits was supplied by the plan sponsor.
Fiscal Year	December 1 – November 30
Actuarial Cost Method	Entry Age Normal
Changes Since Last Actuarial Valuation	The Discount Rate was changed from 2.23% to 4.19% which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of November 30, 2022.

Actuarial Valuation

Nature of Actuarial Calculations

Starting per capita costs were updated. The health care trend rates were reset. Decrement rates were changed to those in the most recent IMRF Pension Fund valuation report.

The results are estimates based on assumptions about future events. Assumptions may be made about participant data or other factors. All approximations and assumptions are noted. Reasonable efforts were made in this valuation to ensure that significant terms in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

Actual future experience will differ from the assumptions used. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 9 – Other Post-employment Benefits (Continued)

Actuarial Assumptions

Discount Rate	4.19%
Salary Rate Increase	4.00%
Expected Rate of Return on Assets	Not applicable
Initial Health Care Cost Trend Rate	HSA-Option 1 & HSA-Option 2: 7.00%; PPO-Option 3 & PPO-Option 4: 7.50%; Dental Plan 3.00%; Vision Plan 4.00%
Ultimate Health Care Cost Trend Rate	Medical Plans 4.50%; Dental and Vision Plans constant for all years
Fiscal Year Ultimate Rate is Reached	2038
Mortality	IMRF employees and retirees: Rates from the December 31, 2021 IMRF Actuarial Valuation Report; Active employees: PubG.H-2010(B) Mortality Table – General (below-median income) with future mortality improvement using Scale MP-2020; Retirees: PubG.H-2010(B) Mortality Table – General (below-median income), male adjusted 106% and female adjusted 105% tables, with future mortality improvement using scale MP-2020.

Health Care Trend

Insurance Year Trends

<u>Period</u>	<u>HSA Option 1 & HSA Option 2</u>	<u>PPO Option 3 & PPO Option 4</u>
IY21 – IY22 ⁽¹⁾	19.58%/19.76%	19.59%/19.60%
IY22 – IY23 ⁽¹⁾	8.46%	8.46%
IY23 – IY24	7.00%	7.50%
IY24 – IY25	6.82%	7.29%
IY25 – IY26	6.64%	7.07%
IY26 – IY27	6.46%	6.86%
IY27 – IY28	6.29%	6.64%
IY28 – IY29	6.11%	6.43%
IY29 – IY30	5.93%	6.21%
IY30 – IY31	5.75%	6.00%
IY31 – IY32	5.57%	5.79%
IY32 – IY33	5.39%	5.57%
IY33 – IY34	5.21%	5.36%
IY34 – IY35	5.04%	5.14%
IY35 – IY36	4.86%	4.93%
IY36 – IY37	4.68%	4.71%
IY37 – IY38	4.50%	4.50%
Subsequent	4.50%	4.50%

Dental IY21-IY22 = 10.02% ⁽¹⁾; IY22-IY23 = 4.16% ⁽¹⁾; 3.00% thereafter
 Vision IY21-IY22 = 0.00% ⁽¹⁾; IY22-IY23 = 0.00% ⁽¹⁾; 4.00% thereafter

⁽¹⁾ Known rate

**Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022**

Note 9 – Other Post-employment Benefits (Continued)

<u>Period</u>	<u>Fiscal Year Trends</u>
FY22 – FY23	HSA Option 1 & HSA Option 2 9.39%/9.41%
FY23 – FY24	7.12%
FY24 – FY25	6.84%
FY25 – FY26	6.66%
FY26 – FY27	6.48%
FY27 – FY28	6.30%
FY28 – FY29	6.12%
FY29 – FY30	5.94%
FY30 – FY31	5.76%
FY31 – FY32	5.59%
FY32 – FY33	5.41%
FY33 – FY34	5.23%
FY34 – FY35	5.05%
FY35 – FY36	4.87%
FY36 – FY37	4.69%
FY37 – FY38	4.51%
Subsequent	4.50%

Dental FY22-FY23 = 4.65%; FY22-FY23 = 3.10%; 3.00% thereafter
Vision FY22-FY23 = 0.00%; FY22-FY23 = 3.67%; 4.00% thereafter

Retiree Contribution Trend County stipend: 0.00%
Participant contributions: Same as Health Care Trend

Disability, withdrawal, and retirement rates are from the December 31, 2021 IMRF Actuarial Valuation Report.

		<u>Retiree</u>	<u>Spouse</u>
Starting Per Capita Costs	HSA Option 1	\$10,603 - \$4,865	\$11,662 - \$5,351
Ages 55-85+	HSA Option 2	\$9,561 - \$4,387	\$10,519 - \$4,826
	PPO Option 3	\$12,379 - \$5,679	\$13,616 - \$6,247
	PPO Option 4	\$11,196 - \$5,137	\$12,316 - \$5,650
	Dental (all ages)	\$292	\$291
	Vision (all ages)	\$81	\$73
Retiree Contributions	HSA Option 1	\$6,828	\$7,510
	HSA Option 2	\$6,157	\$6,773
	PPO Option 3	\$7,971	\$8,768
	PPO Option 4	\$7,209	\$7,930
	Dental	\$292	\$291
	Vision	\$81	\$73

For Sheriff Correctional Officers, 21st Judicial Circuit Probation Officers, and Sheriff Lieutenants, contributions are reduced by \$12.50 per month for each year of pensionable service time at the time of retirement.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 9 – Other Post-employment Benefits (Continued)

Morbidity	Age: Under 65 - 86+; Rate per age: 4.50% - 0.00%, respectively
Election at Retirement	30% of Sheriff Correctional Officers, Sheriff Deputies, Sheriff Lieutenants, and 21 st Judicial Circuit Probation Officers and 10% of all other employees will elect coverage at retirement.
Marital Status	50% of active employees electing retiree coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

Changes in the Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (Asset) (A) – (B)
Balances at November 30, 2021	<u>\$4,998,663</u>	\$ <u>—</u>	<u>\$4,998,663</u>
Changes for the year:			
Service cost	178,285	–	178,285
Interest on total OPEB liability	108,751	–	108,751
Change in benefit terms	–	–	–
Differences between expected and actual experience	855,440	–	855,440
Changes of assumptions and other inputs	(680,235)	–	(680,235)
Benefit payments ⁽¹⁾	(243,843)	–	(243,843)
Other changes	–	–	–
Net changes	<u>218,398</u>	<u>—</u>	<u>218,398</u>
Balances at November 30, 2022	<u>\$5,217,061</u>	\$ <u>—</u>	<u>\$5,217,061</u>

⁽¹⁾ Includes the implicit rate subsidy.

Discount Rate

The County does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB No. 75, the discount rate should be a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 4.19% is used, which is the S&P Municipal Bond 20 Year High-Grade Index as of November 30, 2022.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.19%) or 1 percentage point higher (5.19%) than the current discount rate.

	1% Lower (3.19%)	Discount Rate (4.19%)	1% Higher (5.19%)
Net OPEB liability	\$5,730,017	\$5,217,061	\$4,774,517

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates

The following presents the net OPEB liability, as well as what the new OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates.

	Healthcare Cost 1% Lower Trend Rates	1% Higher \$5,791,865
Net OPEB liability	\$4,732,852	\$5,217,061

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 9 – Other Post-employment Benefits (Continued)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2022, the County recognized OPEB expense of \$300,512. At November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 826,582	\$ 214,273
Changes of assumption	<u>950,003</u>	<u>1,375,119</u>
<i>Total deferred amounts related to OPEB</i>	<u>\$1,776,585</u>	<u>\$1,589,392</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending November 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ 13,476
2024	13,476
2025	13,476
2026	17,187
2027	51,952
Thereafter	<u>77,626</u>
	<u>\$ 187,193</u>

Note 10 – Interfund Balances and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental Funds:		
General Fund	\$ 29,645	\$ 20,261
County Highway Fund	219,978	-
Non-major governmental funds	<u>15,681</u>	<u>249,663</u>
Total Governmental Funds	<u>265,304</u>	<u>269,924</u>
Business-Type Funds:		
Non-major enterprise funds	4,620	-
Total Business-Type Funds	<u>4,620</u>	<u>-</u>
Total	\$ 269,924	\$ 269,924

As of November 30, 2022, The balance of \$269,924 resulted from normal interfund activity when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 10 – Interfund Accounts and Transfers (Continued)

Transfers during the year ended November 30, 2022 are summarized as follows:

	In	Out
General Fund	\$ 6,510	\$ 22,657
Non-major governmental funds	<u>187,430</u>	<u>171,283</u>
	<u><u>\$ 193,940</u></u>	<u><u>\$ 193,940</u></u>

The principal purpose of the interfund transfers was for the debt service payment related to the health department building. The Health Fund transferred \$164,773 and the General Fund transferred \$22,657 to the Public Building Commission Debt Service Fund for this payment. Also, there was a transfer from the Arrestee Medical Fund to the General Fund for inmate medical expenses incurred in the General Fund.

Note 11 – Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or emergency.

Note 12 – Net Position and Fund Balances

At November 30, 2022, net position restricted by enabling legislation consists of the following:

Restricted for:

General government – automation	\$ 1,780,070
Judiciary and court services	1,872,694
Public safety	281,193
Health and welfare	3,654,951
Transportation	18,619,686
Retirement	3,986,350
Tort	2,724,734
Other	<u>957,606</u>
	<u><u>\$33,877,284</u></u>

Note 13 – Nonmonetary Transaction – River Valley Detention Center

Effective May 1, 2018, Kankakee County entered into an intergovernmental agreement with Will County regarding the River Valley Juvenile Detention Center where Will County shall buy out Kankakee County's entire interest in the Center in the amount of \$5.5 million. \$1,000,000 was paid to the County upon execution of the agreement. The County was released from \$2,045,747 of liabilities associated with the use of the Center up to and including April 30, 2018.

The agreement states that Kankakee County shall pay for the right to house 12 inmates at the Center, and that the remaining balance of the buyout shall be credited for juvenile detention services provided to Kankakee County. Services in the amount of \$241,302 were credited during the year ended November 30, 2022 for a cumulative amount from May 1, 2018 through November 30, 2020 of \$2,454,252. The remaining balance of the buy-out is \$0 as of November 30, 2022.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 14 – Insurance and Related Risks

The County is exposed to various risks of loss in the course of its daily operations. These include liability under workers' compensation laws; theft, damage, and destruction of assets; errors and omissions; and general liability under tort laws.

The County, through participation in the Illinois Counties Risk Management Trust (ICRMT), a public entity risk pool, insures all major areas of risk. The ICRMT was formed for the purpose of establishing a joint self-insurance fund to provide, on behalf of the participants, for the defense and payment of claims and losses covered under the agreement.

The County's costs are determined and apportioned among the participants by the Trust's Executive Board in its sole discretion. Factors include, but are not limited to, claims experience, investment income, costs, and expenses of the ICRMT as a whole, and each participant's own claims experience.

Each participant agrees to abide by rules and regulations which are promulgated by the Executive Board for the administration of the ICRMT, including initiating and maintaining a safety program which is designed to prevent or reduce claims or losses within the scope of coverage.

No participant shall be responsible for any defense or losses of, or claims against, any other participant. The workers' compensation insurance premium is retroactively rated, and the initial premium is adjusted based on the County's actual experience each year. The County recorded prepaid expense upon the retroactive rating of the premium for fiscal year 2022.

There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past three years.

Note 15 – Contingencies and Commitments

Coronavirus Pandemic

In response to the coronavirus pandemic which began in March 2020, Coronavirus State and Local Fiscal Recovery Funds was established by the federal government under the American Rescue Plan Act of 2021. The County qualified for \$21,339,406, half of which was received in fiscal year 2021 and half of which was received in fiscal year 2022. The funds are designed to be spent or obligated through the year 2026 to respond to acute pandemic response needs, fill revenue shortfalls, and support the communities and populations hardest hit by the coronavirus pandemic. Management continues to actively monitor the impact of the pandemic to determine how to best utilize the funds over the next few years.

Grant Contingency

Under terms of federal and state grants, periodic audits are required. Questioned costs may result in reimbursement claims by grantor agencies.

Litigation

The County is involved in several lawsuits arising in the normal course of business, including claims for property damage and personal injury. The County carries insurance for these claims and has historically been able to settle such claims within the limits of its coverage. The likelihood of any loss in excess of these limits is not presently determinable.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 15 – Contingencies and Commitments (Continued)

ETSB Commitments

During 2019, the Kankakee County Emergency Telephone System Board (ETSB) entered into the following agreements for:

- A radio management program at a cost of approximately \$30,375 per year for the life of the equipment
- A hardware refresh for the logging recording system of \$107,882 to be paid over five years with a remaining balance of \$41,808

During 2022, the Kankakee County Emergency Telephone System Board (ETSB) entered into an intergovernmental agreement for the Key Management Facility Server project with a total cost of \$1,422,417. The agreement calls for quarterly payments over seven years of \$50,801 with a remaining balance of \$1,371,616.

Note 16 – Tax Abatements

The County has various Enterprise Zones that were created under the Illinois Enterprise Zone Act (20 ILCS 655).

Businesses that build new commercial property or improve existing industrial, manufacturing, and commercial properties in these zones may qualify for an abatement of the increased property taxes that arise due to the increase in value to their property. The abatements are for five years in which tax increase is abated as follows:

<u>Year</u>	<u>Percent Abated</u>
1	100%
2	80%
3	60%
4	40%
5	20%

The total Enterprise Zone abatements from the County during the year ended November 30, 2022 were approximately \$30,700.

The County also abates property taxes in various Tax Increment Financing (TIF) districts that were created under the Illinois Tax Increment Allocation Redevelopment Act (TIF Act) (65 ILCS 5/11-74.4).

The property taxes for the additional assessed valuation on new commercial property or improved existing commercial properties in these districts is paid to a tax increment financing (TIF) district. These funds are available for eligible costs as defined in the TIF Act including development or redevelopment projects within the TIF district.

The total TIF abatements from the County during the year ended November 30, 2022 were approximately \$506,100.

Note 17 – Related Party Transactions

Upon the establishment of a County-wide coordinated public safety communication system, the County of Kankakee committed to an annual dispatch fee with annual increases not to exceed 4%. Fees included in 911 emergency services on the entity-wide statements and in the operating revenues of the 911 System Fee Fund were \$1,134,297.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 17 – Related Party Transactions (Continued)

The 911 System Fee Fund reimburses the County for payroll and related benefits as well as administrative fees each month. The amount included in County receivables and 911 System Fee Fund payables at November 30, 2022 was \$71,526. The 911 System Fee Fund paid \$39,744 of administrative fees to the County during fiscal year 2022 for items such as payroll processing and claims processing.

Note 18 – Concentrations

The County has agreements with the United States Marshals Service and the United States Department of Immigration and Customs Enforcement (ICE) to house and transport prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The reimbursement rate is \$90 per inmate, per day. The County began housing inmates from Champaign County in October 2021 at a reimbursement rate of \$60 per inmate, per day. For the year ended November 30, 2022, revenues of approximately \$8.9 million resulting from these agreements were recognized in the General Fund. With the passing of the Illinois Way Forward Act, the contract with ICE ended during January 2022.

Note 19 – Recognition of Certain Revenues from the State of Illinois

GAAP expressly recognizes the need for judgment and consistency in applying the modified accrual basis of accounting to revenue recognition. Generally, revenues otherwise not recorded until received should be accrued if the date of the actual receipt is delayed beyond the normal time of receipt. Due to the State of Illinois' fiscal crisis and other delays in processing caused by the Covid-19 pandemic, certain tax revenues and grants in aid in the amount of approximately \$747,795 were not received before the close of the regular availability period and were delayed beyond the normal time of receipt. These revenues were recognized in the General Fund as of November 30, 2022.

Note 20 – Subsequent Events

In December 2022, the County Board approved an agreement with a technology company for a court management system at a cost not to exceed \$3,200,000. In April 2023, the ETSB approved reimbursing full-time fire departments the cost of one gateway controller per station which could be approximately \$300,000 of expense during fiscal year 2023.

Note 21 - Impact of Recently Issued Accounting Principles

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*, originally effective for reporting periods beginning after December 15, 2020 but delayed to reporting periods beginning after December 15, 2021. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related noted disclosures.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (PPPs), effective for fiscal years beginning after June 15, 2022. The objective of this statement is to improve financial reporting on such arrangements.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for fiscal years beginning after June 15, 2022. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2022

Note 21 - Impact of Recently Issued Accounting Principles (Continued)

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. Requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022 and requirements related to financial guarantees and the classification and reporting of certain derivative instruments are effective for fiscal years beginning after June 15, 2023.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, effective for fiscal years beginning after June 15, 2023.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*, effective for fiscal years beginning after December 15, 2023. This statement updates the recognition and measurement guidance for compensated absences as well as required disclosures.

Management is currently evaluating the impact of the adoption of these statements on the County's future financial statements and has chosen not to early apply the provisions of these Statements.

Required Supplementary Information

Kankakee County, Illinois
Required Supplementary Information
November 30, 2022

SCHEDULE OF CHANGES IN IMRF NET PENSION LIABILITY AND RELATED RATIOS
Most Recent Calendar Years - Regular Plan

Calendar Year Ended December 31	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 2,383,385	\$ 2,355,571	\$ 2,261,911	\$ 2,163,963	\$ 1,998,257	\$ 2,040,489	\$ 2,096,324	\$ 2,374,302
Interest on the total pension liability	8,549,498	8,184,366	7,839,671	7,562,366	7,223,474	6,867,077	6,497,069	5,976,287
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	70,810	718,912	(1,066,741)	(1,655,375)	2,636,434	(302,099)	(202,288)	(786,352)
Changes of assumptions	-	(1,480,653)	-	3,381,953	(3,380,945)	(265,760)	129,712	2,611,980
Benefit payments, including refunds of employee contributions	(5,062,876)	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Net change in total pension liability	5,940,817	5,289,005	4,833,047	7,223,905	4,606,351	4,585,548	5,414,349	7,327,065
Total pension liability - beginning	119,200,528	113,911,523	109,078,476	101,854,571	97,248,220	92,662,672	87,248,323	79,921,258
Total pension liability - ending (A)	\$ 125,141,345	\$ 119,200,528	\$ 113,911,523	\$ 109,078,476	\$ 101,854,571	\$ 97,248,220	\$ 92,662,672	\$ 87,248,323
Plan fiduciary net position								
Contributions - employer	\$ 2,602,956	\$ 2,922,607	\$ 2,528,743	\$ 2,945,040	\$ 2,826,860	\$ 2,432,326	\$ 2,378,568	\$ 2,513,311
Contributions - employees	1,248,237	1,231,292	1,260,783	1,121,277	1,074,685	871,968	880,633	904,887
Net investment income	19,886,857	15,523,029	16,554,054	(3,404,764)	12,914,287	5,245,651	384,808	4,393,721
Benefit payments, including refunds of employee contributions	(5,062,876)	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Administrative expense	(57,243)	(66,761)	(77,895)	(71,191)	(75,968)	-	-	-
Other/net transfer	-	28	31	(1,881)	109,155	374,470	(1,008,789)	178,685
Net change in plan fiduciary net position	18,617,931	15,121,004	16,063,922	(3,640,521)	12,978,150	5,170,256	(471,248)	5,141,452
Plan fiduciary net position - beginning	122,106,710	106,985,706	90,921,784	94,562,305	81,584,155	76,413,899	76,885,147	71,743,695
Plan fiduciary net position - ending (B)	\$ 140,724,641	\$ 122,106,710	\$ 106,985,706	\$ 90,921,784	\$ 94,562,305	\$ 81,584,155	\$ 76,413,899	\$ 76,885,147
Net pension liability (asset) - ending (A - B)	\$ (15,583,296)	\$ (2,906,182)	\$ 6,925,817	\$ 18,156,692	\$ 7,292,266	\$ 15,664,065	\$ 16,248,773	\$ 10,363,176
Plan fiduciary net position as a percentage of the total pension liability	112.45%	102.44%	93.92%	83.35%	92.84%	83.89%	82.46%	88.12%
Covered payroll	\$ 24,600,529	\$ 25,107,812	\$ 23,622,176	\$ 22,737,842	\$ 21,687,137	\$ 18,934,033	\$ 19,104,537	\$ 19,940,711
Net pension liability (asset) as a percentage of covered payroll	-63.35%	-11.57%	29.32%	79.85%	33.62%	82.73%	85.05%	51.97%

Notes to Schedule:

This schedule is presented to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Kankakee County, Illinois
Required Supplementary Information
November 30, 2022

SCHEDULE OF CHANGES IN IMRF NET PENSION LIABILITY AND RELATED RATIOS
Most Recent Calendar Years - ECO Plan

Calendar Year Ended December 31	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	487,997	494,208	507,872	517,573	554,975	524,757	513,861	508,774
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	102,228	128,558	(14,732)	115,255	(156,562)	316,218	142,001	(149,952)
Changes of assumptions	-	(21,258)	-	150,836	(238,212)	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions	(695,223)	(684,980)	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Net change in total pension liability	(104,998)	(83,472)	(190,847)	103,669	(480,313)	(115,231)	219,096	280,906
Total pension liability - beginning	7,068,788	7,152,260	7,343,107	7,239,438	7,719,751	7,834,982	7,615,886	7,334,980
Total pension liability - ending (A)	\$ 6,963,790	\$ 7,068,788	\$ 7,152,260	\$ 7,343,107	\$ 7,239,438	\$ 7,719,751	\$ 7,834,982	\$ 7,615,886
Plan fiduciary net position								
Contributions - employer	\$ 375,614	\$ 393,403	\$ 393,767	\$ 409,926	\$ -	\$ 193,263	\$ 264,237	\$ 219,627
Contributions - employees	-	-	-	-	-	3,160	8,933	9,327
Net investment income	674,482	536,998	633,709	(169,194)	591,968	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions	(695,223)	(684,980)	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Administrative expense	(8,261)	(8,986)	(12,129)	(9,909)	-	-	-	-
Other/net transfer	-	4	5	(333)	4,506	158,826	340,872	51,433
Net change in plan fiduciary net position	346,612	236,439	331,365	(449,505)	(44,040)	(29,555)	142,822	12,276
Plan fiduciary net position - beginning	3,441,759	3,205,320	2,873,955	3,323,460	3,367,500	3,397,055	3,254,233	3,241,957
Plan fiduciary net position - ending (B)	\$ 3,788,371	\$ 3,441,759	\$ 3,205,320	\$ 2,873,955	\$ 3,323,460	\$ 3,367,500	\$ 3,397,055	\$ 3,254,233
Net pension liability (asset) - ending (A - B)	\$ 3,175,419	\$ 3,627,029	\$ 3,946,940	\$ 4,469,152	\$ 3,915,978	\$ 4,352,251	\$ 4,437,927	\$ 4,361,653
Plan fiduciary net position as a percentage of the total pension liability	54.40%	48.69%	44.82%	39.14%	45.91%	43.62%	43.36%	42.73%
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,139	\$ 111,254	\$ 123,036
Net pension liability (asset) as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	10328.32%	3989.00%	3545.02%

Notes to Schedule:

This schedule is presented to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Kankakee County, Illinois
Required Supplementary Information
November 30, 2022

SCHEDULE OF CHANGES IN IMRF NET PENSION LIABILITY AND RELATED RATIOS
Most Recent Calendar Years - SLEP Plan

Calendar Year Ended December 31	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 721,178	\$ 738,825	\$ 700,599	\$ 655,986	\$ 725,459	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	4,150,713	3,963,544	3,831,857	3,698,109	3,612,733	3,516,279	3,328,239	3,079,126
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	(27,924)	1,120,169	16,872	187,858	(192,229)	(692,314)	490,051	808,457
Changes of assumptions	-	(332,697)	-	1,589,035	(514,144)	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	(2,994,156)	(2,829,300)	(2,698,032)	(2,537,492)	(2,390,127)	(2,172,488)	(2,046,719)	(1,796,286)
Net change in total pension liability	1,849,811	2,660,541	1,851,296	3,593,496	1,241,692	1,100,326	2,748,473	3,562,133
Total pension liability - beginning	58,348,468	55,687,927	53,836,631	50,243,135	49,001,443	47,901,117	45,152,644	41,590,511
Total pension liability - ending (A)	\$ 60,198,279	\$ 58,348,468	\$ 55,687,927	\$ 53,836,631	\$ 50,243,135	\$ 49,001,443	\$ 47,901,117	\$ 45,152,644
Plan fiduciary net position								
Contributions - employer	\$ 1,613,231	\$ 1,545,890	\$ 1,261,816	\$ 1,156,837	\$ 1,225,188	\$ 1,171,315	\$ 1,203,847	\$ 1,298,981
Contributions - employees	348,545	326,323	352,220	278,489	283,883	337,094	295,809	329,066
Net investment income	9,608,174	7,446,098	8,179,357	(2,337,994)	6,565,864	2,466,552	172,505	2,023,271
Benefit payments, including refunds of employee contributions	(2,994,156)	(2,829,300)	(2,698,032)	(2,537,492)	(2,390,127)	(2,172,488)	(2,046,719)	(1,796,286)
Administrative expense	(35,477)	(35,313)	(38,869)	(27,964)	(32,925)	-	-	-
Other/net transfer	-	15	15	(1,747)	51,444	1,303,777	943,676	(332,906)
Net change in plan fiduciary net position	8,540,317	6,453,713	7,056,507	(3,469,871)	5,703,327	3,106,250	569,118	1,522,126
Plan fiduciary net position - beginning	54,193,665	47,739,952	40,683,445	44,153,316	38,449,989	35,343,739	34,774,621	33,252,495
Plan fiduciary net position - ending (B)	\$ 62,733,982	\$ 54,193,665	\$ 47,739,952	\$ 40,683,445	\$ 44,153,316	\$ 38,449,989	\$ 35,343,739	\$ 34,774,621
Net pension liability (asset) - ending (A - B)	\$ (2,535,703)	\$ 4,154,803	\$ 7,947,975	\$ 13,153,186	\$ 6,089,819	\$ 10,551,454	\$ 12,557,378	\$ 10,378,023
Plan fiduciary net position as a percentage of the total pension liability	104.21%	92.88%	85.73%	75.57%	87.88%	78.47%	73.78%	77.02%
Covered payroll	\$ 4,179,594	\$ 4,010,443	\$ 3,730,620	\$ 3,502,968	\$ 3,778,964	\$ 3,778,964	\$ 3,938,798	\$ 4,387,800
Net pension liability (asset) as a percentage of covered payroll	-60.67%	103.60%	213.05%	375.49%	161.15%	279.22%	318.81%	236.52%

Notes to Schedule:

This schedule is presented to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Kankakee County, Illinois
Required Supplementary Information
November 30, 2022

SCHEDULE OF EMPLOYER CONTRIBUTIONS - IMRF
Most Recent Fiscal Years

Fiscal Year Ended November 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
Regular Plan					
2015	\$ 2,389,139	\$ 2,389,139	\$ -	\$ 19,136,885	12.48%
2016	2,384,625	2,384,625	-	18,727,141	12.73%
2017	2,878,094	2,878,094	-	22,473,907	12.81%
2018	2,914,669	2,914,669	-	22,671,278	12.86%
2019	2,556,320	2,556,320	-	23,484,864	10.88%
2020	2,777,697	2,777,697	-	24,040,841	11.55%
2021	2,828,542	2,828,542	-	24,740,512	11.43%
2022	2,158,058	2,158,058	-	25,168,082	8.57%
ECO Plan					
2015	\$ 250,189	\$ 244,342	\$ 5,847	\$ 106,979	228.40%
2016	212,198	212,198	-	50,282	422.02%
2017	-	-	-	-	N/A
2018	375,326	375,326	-	-	N/A
2019	395,074	395,074	-	-	N/A
2020	393,433	393,433	-	-	N/A
2021	377,097	377,097	-	-	N/A
2022	354,864	354,864	-	-	N/A
SLEP Plan					
2015	\$ 1,237,279	\$ 1,237,279	\$ -	\$ 4,218,171	29.33%
2016	1,171,707	1,171,707	-	3,799,654	30.84%
2017	1,183,073	1,183,073	-	3,619,572	32.69%
2018	1,105,708	1,105,708	-	3,491,220	31.67%
2019	1,177,484	1,177,484	-	3,708,101	31.75%
2020	1,453,396	1,453,396	-	3,845,236	37.80%
2021	1,474,668	1,474,668	-	4,129,282	35.71%
2022	1,263,875	1,263,875	-	4,482,476	28.20%

Notes to Schedule:

This schedule is presented to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Kankakee County, Illinois
Required Supplementary Information
As of and for the Year Ended November 30, 2022

Summary of Actuarial Methods and Assumptions Used in the Calculation of the IMRF Contribution Rate

Valuation Date:

Notes: Actuarially determined employer contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the calendar year in which contributions are reported.

Methods and Assumptions Used to Determine 2021 Contribution Rates*

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	22-year closed period Early retirement incentive plan liabilities: a period up to 10 years selected by the employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (18 years-5 employers, 19 years-1 employer, 20 years-2 employers, 26 years-3 employers, 27 years-4 employers, 28 years-1 employer).
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.25%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
<i>Mortality:</i>	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.*

Kankakee County
Required Supplementary Information
November 30, 2022

Schedule of Changes in the Total OPEB Liability and Related Ratios

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 178,285	\$ 165,476	\$ 130,265	\$ 143,174	\$ 130,898
Interest on total OPEB liability	108,751	99,892	147,441	154,622	147,905
Change in benefit terms	-	-	(16,937)	-	-
Differences between expected and actual experience	855,440	-	(312,899)	-	144,984
Changes of assumptions	(680,235)	(93,981)	575,238	133,042	(351,309)
Benefit payments	(243,843)	(187,064)	(175,335)	(296,056)	(297,046)
Other changes	-	-	-	3,532	(136,250)
Net change in total OPEB liability	218,398	(15,677)	347,773	138,314	(360,818)
Total OPEB liability - beginning	4,998,663	5,014,340	4,666,567	4,528,253	4,889,071
Total OPEB liability - ending	\$ 5,217,061	\$ 4,998,663	\$ 5,014,340	\$ 4,666,567	\$ 4,528,253
 Covered-employee payroll	 \$ 23,849,672	 \$ 25,477,385	 \$ 24,492,578	 \$ 18,865,644	 \$ 18,865,644
Employer's total OPEB liability as a percentage of covered-employee payroll	21.87%	19.62%	20.47%	24.74%	24.00%

Notes to Schedule:

This schedule is presented to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4, to pay related benefits.

Changes of Benefit Terms:

For the 2020 measurement year, the subsidy for Sheriff Lieutenants was changed from \$18.50 per month for each year of service to \$12.50 per month.

Differences Between Expected and Actual Experience:

For 2022, the premium rates for PPO-Option 4 increased by 32% and premium rates for the other medical plans increased by 22% since the last valuation. The impact of this is included in the differences between expected and actual experience.

Changes in Assumptions:

For 2020, for the purpose of developing changes in the OPEB liability for GASB 75 reporting, the discount rate changed from 3.22% to 2.03%. The rates of mortality, retirement, withdrawal, and disability were changed to those found in the 2019 IMRF Actuarial Valuation Report, and the County changed medical plans offered to those with lower costs.

For 2021, for the purpose of developing changes in the OPEB liability for GASB 75 reporting, the discount rate changed from 2.03% to 2.23%.

For 2022, for the purpose of developing changes in the OPEB liability for GASB 75 reporting, the discount rate changed from 2.23% to 4.19%.

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Revenues and Other Financing Sources
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 6,312,042	\$ 6,312,042	\$ 6,360,766	\$ 48,724
Sales, use, and video gaming taxes	5,939,811	7,458,120	7,333,498	(124,622)
Total taxes	<u>12,251,853</u>	<u>13,770,162</u>	<u>13,694,264</u>	<u>(75,898)</u>
Intergovernmental:				
State income tax	3,481,819	4,549,999	4,541,340	(8,659)
Replacement taxes	1,148,458	3,550,000	3,531,131	(18,869)
Grants and other reimbursements	3,549,401	4,726,706	4,271,534	(455,172)
Total intergovernmental	<u>8,179,678</u>	<u>12,826,705</u>	<u>12,344,005</u>	<u>(482,700)</u>
Charges for Services:				
County Recorder fees	600,000	664,000	663,500	(500)
Circuit Clerk fees	1,554,250	1,587,250	1,448,378	(138,872)
Inmate housing and reimbursements	7,310,000	8,760,000	8,756,620	(3,380)
Building and Zoning fees	436,000	570,000	531,181	(38,819)
Sheriff fees	230,650	289,150	271,407	(17,743)
County Clerk fees	302,050	259,050	256,471	(2,579)
Other fees and reimbursements	474,600	474,600	430,207	(44,393)
Total charges for services	<u>10,907,550</u>	<u>12,604,050</u>	<u>12,357,764</u>	<u>(246,286)</u>
License and Permits:				
Liquor licenses	22,000	22,000	18,425	(3,575)
Cable TV franchise fees	245,000	245,000	243,565	(1,435)
Contractor licenses	85,000	85,000	121,165	36,165
Other licenses and permits	50	50	-	(50)
Total licenses and permits	<u>352,050</u>	<u>352,050</u>	<u>383,155</u>	<u>31,105</u>
Fines and Forfeits:				
County fines and forfeitures	143,000	126,000	131,948	5,948
Real estate tax penalties	540,000	400,000	396,979	(3,021)
Total fines and forfeitures	<u>683,000</u>	<u>526,000</u>	<u>528,927</u>	<u>2,877</u>
Interest	4,000	9,000	10,949	1,949
Miscellaneous	<u>44,400</u>	<u>376,400</u>	<u>438,656</u>	<u>62,256</u>
Total revenues	<u>32,422,531</u>	<u>40,464,367</u>	<u>39,757,720</u>	<u>(706,647)</u>
Other financing sources:				
Transfers in	4,500	4,500	6,510	2,010
Sale of capital assets	241,303	241,303	241,302	(1)
Total other financing sources	<u>245,803</u>	<u>245,803</u>	<u>247,812</u>	<u>2,009</u>
Total revenues and other financing sources	<u>32,668,334</u>	<u>40,710,170</u>	<u>40,005,532</u>	<u>(704,638)</u>
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	914,923	914,923
Tort fund revenues	<u>2,885,589</u>	<u>2,885,589</u>	<u>2,889,645</u>	<u>4,056</u>
Total general fund revenues as reported	<u>\$ 35,553,923</u>	<u>\$ 43,595,759</u>	<u>\$ 43,810,100</u>	<u>\$ 214,341</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government				
Management Information Systems (MIS)				
Personal services	\$ 138,196	\$ 142,196	\$ 140,406	\$ (1,790)
Capital outlay	34,084	34,084	36,141	2,057
Other services and charges	720	720	60	(660)
Total MIS	<u>173,000</u>	<u>177,000</u>	<u>176,607</u>	<u>(393)</u>
Board of Review				
Personal services	\$ 28,700	\$ 28,700	\$ 28,700	\$ -
Supplies	1,300	1,300	294	(1,006)
Total Board of Review	<u>30,000</u>	<u>30,000</u>	<u>28,994</u>	<u>(1,006)</u>
County Administration				
Personal services	\$ 245,010	\$ 232,010	\$ 225,235	\$ (6,775)
Contractual services	88,340	85,940	80,740	(5,200)
Supplies	5,300	5,300	5,870	570
Other services and charges	6,750	6,750	16,432	9,682
Total County Administration	<u>345,400</u>	<u>330,000</u>	<u>328,277</u>	<u>(1,723)</u>
Central Services				
Personal services	\$ -	\$ -	\$ 35	\$ 35
Contractual services	154,000	154,000	164,205	10,205
Supplies	-	-	411	411
Other services and charges	-	-	99	99
Debt service principal	16,000	16,000	-	(16,000)
Total Central Services	<u>170,000</u>	<u>170,000</u>	<u>164,750</u>	<u>(5,250)</u>
County Auditor				
Personal services	\$ 110,200	\$ 110,200	\$ 109,023	\$ (1,177)
Supplies	900	900	847	(53)
Other services and charges	2,000	2,000	1,987	(13)
Total County Auditor	<u>113,100</u>	<u>113,100</u>	<u>111,857</u>	<u>(1,243)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 141,900	\$ 141,900	\$ 141,837	\$ (63)
Supplies	3,125	3,125	3,138	13
Other services and charges	700	700	690	(10)
Total County Recorder	<u>145,725</u>	<u>145,725</u>	<u>145,665</u>	<u>(60)</u>
Election Commission				
Personal services	\$ 355,000	\$ 287,000	\$ 285,584	\$ (1,416)
Contractual services	64,274	91,274	52,721	(38,553)
Supplies	109,726	88,726	129,082	40,356
Other services and charges	45,000	45,000	35,335	(9,665)
Total Election Commission	<u>574,000</u>	<u>512,000</u>	<u>502,722</u>	<u>(9,278)</u>
Regional Superintendent of Schools				
Contractual services	\$ 240,680	\$ 240,680	\$ 240,680	\$ -
Total Regional Superintendent of Schools	<u>240,680</u>	<u>240,680</u>	<u>240,680</u>	<u>-</u>
County Clerk				
Personal services	\$ 135,700	\$ 115,700	\$ 115,222	\$ (478)
Supplies	27,000	8,800	7,994	(806)
Other services and charges	11,500	11,500	7,512	(3,988)
Total County Clerk	<u>174,200</u>	<u>136,000</u>	<u>130,728</u>	<u>(5,272)</u>
Buildings and Grounds				
Personal services	\$ 572,890	\$ 632,890	\$ 606,717	\$ (26,173)
Contractual services	181,000	241,000	232,954	(8,046)
Supplies	30,350	30,350	43,367	13,017
Capital outlay	10,788	185,788	189,108	3,320
Other services and charges	82,373	158,972	168,433	9,461
Total Buildings and Grounds	<u>877,401</u>	<u>1,249,000</u>	<u>1,240,579</u>	<u>(8,421)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	\$ 15,000	\$ 15,000	\$ 63,250	\$ 48,250
Capital outlay	61,646	61,646	-	(61,646)
Other services and charges	3,840	3,840	3,000	(840)
Debt service principal	386,532	386,532	478,580	92,048
Debt service interest	22,361	22,361	17,605	(4,756)
Total Capital Development	489,379	489,379	562,435	73,056
Health Insurance				
Other services and charges	\$ 3,000	\$ 3,000	\$ 3,185	\$ 185
Insurances	3,595,381	2,997,000	2,992,007	(4,993)
Total Health Insurance	3,598,381	3,000,000	2,995,192	(4,808)
Utilities				
Other services and charges	\$ 1,350,000	\$ 1,350,000	\$ 1,369,294	\$ 19,294
Total Utilities	1,350,000	1,350,000	1,369,294	19,294
Planning Department				
Personal services	\$ 446,100	\$ 421,100	\$ 429,999	\$ 8,899
Contractual services	33,500	33,500	69,681	36,181
Supplies	9,300	9,300	6,894	(2,406)
Capital outlay	267,900	252,900	233,874	(19,026)
Other services and charges	105,900	239,700	176,472	(63,228)
Insurances	12,000	12,000	15,841	3,841
Total Planning Department	874,700	968,500	932,761	(35,739)
County Treasurer				
Personal services	\$ 162,393	\$ 162,393	\$ 162,093	\$ (300)
Contractual services	-	27,000	26,728	(272)
Supplies	46,000	46,000	46,226	226
Capital outlay	-	6,607	5,876	(731)
Other services and charges	10,000	10,000	10,964	964
Total County Treasurer	218,393	252,000	251,887	(113)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	\$ 108,800	\$ 108,800	\$ 79,766	\$ (29,034)
Contractual services	-	-	860	860
Supplies	1,000	1,000	530	(470)
Other services and charges	2,200	2,200	1,750	(450)
Total Finance Department	112,000	112,000	82,906	(29,094)
Supervisor of Assessments				
Personal services	\$ 225,725	\$ 225,725	\$ 204,765	\$ (20,960)
Contractual services	37,700	37,700	44,879	7,179
Supplies	6,600	6,600	1,499	(5,101)
Capital outlay	700	700	-	(700)
Other services and charges	2,275	2,275	2,175	(100)
Total Supervisor of Assessments	273,000	273,000	253,318	(19,682)
ZBA - BOA Planning				
Personal services	\$ 4,000	\$ 4,000	\$ 4,140	\$ 140
Contractual services	4,500	4,500	6,514	2,014
Total ZBA - BOE Planning	8,500	8,500	11,054	2,554
Total General Government	9,767,859	9,556,884	9,529,706	(27,178)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 151,010	\$ 151,010	\$ 149,838	\$ (1,172)
Contractual services	165,500	129,473	120,727	(8,746)
Supplies	2,095	2,095	4,533	2,438
Capital outlay	2,132	605,132	604,473	(659)
Other services and charges	18,270	18,270	24,724	6,454
Insurances	2,020	2,020	1,984	(36)
Total Circuit Court	<u>341,027</u>	<u>908,000</u>	<u>906,279</u>	<u>(1,721)</u>
Circuit Clerk				
Personal services	\$ 943,052	\$ 1,022,400	\$ 1,022,257	\$ (143)
Contractual services	7,900	7,900	7,960	60
Supplies	63,700	63,700	63,347	(353)
Other services and charges	-	-	50	50
Total Circuit Clerk	<u>1,014,652</u>	<u>1,094,000</u>	<u>1,093,614</u>	<u>(386)</u>
Child Support and Maintenance				
Personal services	\$ 25,500	\$ 10,500	\$ 10,250	\$ (250)
Supplies	<u>2,500</u>	<u>2,500</u>	<u>2,186</u>	<u>(314)</u>
Total Child Support and Maintenance	<u>28,000</u>	<u>13,000</u>	<u>12,436</u>	<u>(564)</u>
Jury Commission				
Personal services	\$ 43,800	\$ 43,800	\$ 43,742	\$ (58)
Contractual services	1,500	1,500	-	(1,500)
Supplies	18,250	28,250	29,243	993
Capital outlay	9,450	9,450	9,406	(44)
Other services and charges	39,000	45,000	44,671	(329)
Total Jury Commission	<u>112,000</u>	<u>128,000</u>	<u>127,062</u>	<u>(938)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	\$ 1,371,608	\$ 1,770,568	\$ 1,751,569	\$ (18,999)
Contractual services	83,200	83,200	82,656	(544)
Supplies	44,164	77,664	79,102	1,438
Capital outlay	19,500	19,500	19,193	(307)
Other services and charges	122,468	90,468	86,955	(3,513)
Insurances	17,100	17,100	33,729	16,629
Total States Attorney	<u>1,658,040</u>	<u>2,058,500</u>	<u>2,053,204</u>	<u>(5,296)</u>
Public Defender				
Personal services	\$ 890,333	\$ 890,333	\$ 863,090	\$ (27,243)
Contractual Services	2,900	2,900	2,833	(67)
Supplies	5,750	5,750	5,349	(401)
Other services and charges	3,650	3,650	5,544	1,894
Total Public Defender	<u>902,633</u>	<u>902,633</u>	<u>876,816</u>	<u>(25,817)</u>
Probation				
Personal services	\$ 1,784,775	\$ 1,620,720	\$ 1,636,141	\$ 15,421
Contractual services	-	81,000	80,635	(365)
Supplies	5,500	5,500	6,705	1,205
Capital outlay	32,700	32,700	38,937	6,237
Other services and charges	31,080	31,080	37,204	6,124
Insurances	-	14,000	20,958	6,958
Total Probation	<u>1,854,055</u>	<u>1,785,000</u>	<u>1,820,580</u>	<u>35,580</u>
DNDC				
Contractual Services	\$ 2,000	\$ -	\$ -	\$ -
Other services and charges	<u>73,000</u>	<u>500</u>	<u>395</u>	<u>(105)</u>
Total DNDC	<u>75,000</u>	<u>500</u>	<u>395</u>	<u>(105)</u>
Juvenile Detention Center				
Contractual services	\$ 282,300	\$ 242,000	\$ 241,302	\$ (698)
Total Juvenile Detention Center	<u>282,300</u>	<u>242,000</u>	<u>241,302</u>	<u>(698)</u>
Total Judiciary and Court Related	<u>6,267,707</u>	<u>7,131,633</u>	<u>7,131,688</u>	<u>55</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	\$ 3,961,015	\$ 4,411,300	\$ 4,386,543	\$ (24,757)
Contractual services	101,000	86,000	77,770	(8,230)
Supplies	32,700	29,200	47,661	18,461
Capital outlay	2,500	2,500	25,201	22,701
Other services and charges	367,400	567,400	542,508	(24,892)
Insurances	51,300	51,300	40,980	(10,320)
Total Sheriff's Office	<u>4,515,915</u>	<u>5,147,700</u>	<u>5,120,663</u>	<u>(27,037)</u>
Corrections				
Personal services	\$ 8,822,978	\$ 9,756,178	\$ 9,511,905	\$ (244,273)
Contractual services	90,000	90,000	145,577	55,577
Supplies	63,700	63,700	31,909	(31,791)
Capital outlay	3,500	3,500	9,844	6,344
Other services and charges	1,623,600	1,844,822	2,037,763	192,941
Insurances	-	-	5,141	5,141
Total Corrections	<u>10,603,778</u>	<u>11,758,200</u>	<u>11,742,139</u>	<u>(16,061)</u>
Auxiliary Police				
Other services and charges	\$ 3,000	\$ -	\$ -	-
Total Auxiliary Police	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Coroner				
Personal services	\$ 329,900	\$ 329,900	\$ 333,520	\$ 3,620
Contractual services	163,380	195,380	201,315	5,935
Supplies	6,100	6,100	1,714	(4,386)
Capital outlay	750	750	183	(567)
Other services and charges	29,870	29,870	23,547	(6,323)
Total Coroner	<u>530,000</u>	<u>562,000</u>	<u>560,279</u>	<u>(1,721)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	\$ 771,415	\$ 771,415	\$ 771,415	\$ -
Total Dispatch Services	<u>771,415</u>	<u>771,415</u>	<u>771,415</u>	<u>-</u>
Merit Commission				
Personal services	\$ 500	\$ 500	\$ -	\$ (500)
Other services and charges	500	500	-	(500)
Total Merit Commission	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
ESDA				
Personal services	\$ 177,460	\$ 177,460	\$ 159,120	\$ (18,340)
Contractual services	3,200	3,200	-	(3,200)
Supplies	2,150	2,150	824	(1,326)
Capital outlay	-	-	7,957	7,957
Other services and charges	24,850	24,850	26,677	1,827
Insurances	-	6,000	13,537	7,537
Total ESDA	<u>207,660</u>	<u>213,660</u>	<u>208,115</u>	<u>(5,545)</u>
Total Public Safety	<u>16,632,768</u>	<u>18,453,975</u>	<u>18,402,611</u>	<u>(51,364)</u>
Other financing uses:				
Transfers out	\$ -	\$ -	\$ 22,657	\$ 22,657
Total other financing uses	<u>-</u>	<u>-</u>	<u>22,657</u>	<u>22,657</u>
Total expenditures and other financing uses	<u>32,668,334</u>	<u>35,142,492</u>	<u>35,086,662</u>	<u>(55,830)</u>
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	914,923	914,923
Tort fund expenditures	<u>3,348,000</u>	<u>3,348,000</u>	<u>3,107,640</u>	<u>(240,360)</u>
Total general fund expenditures as reported	<u>\$ 36,016,334</u>	<u>\$ 38,490,492</u>	<u>\$ 39,109,225</u>	<u>\$ 618,733</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 7,374,476	\$ 7,374,476	\$ 7,383,666	\$ 9,190
Intergovernmental	20,000	20,000	45,494	25,494
Interest on investments	850	850	10,648	9,798
Miscellaneous	125	125	-	(125)
Total revenues	7,395,451	7,395,451	7,439,808	44,357
Expenditures:				
Personal services	7,145,831	7,145,831	5,793,660	(1,352,171)
Total expenditures	7,145,831	7,145,831	5,793,660	(1,352,171)
Excess (deficiency) of revenues over expenditures	\$ 249,620	\$ 249,620	\$ 1,646,148	\$ 1,396,528

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 2,270,000	\$ 2,270,000	\$ 2,271,396	\$ 1,396
Charges for services	349,550	349,550	1,186,141	836,591
Interest on investments	600	600	7,805	7,205
Miscellaneous	1,400	1,400	1,555	155
Total revenues	2,621,550	2,621,550	3,466,897	845,347
Expenditures:				
Personal services	2,136,175	2,136,175	1,529,617	(606,558)
Contractual services	180,500	180,500	26,446	(154,054)
Supplies	1,073,700	1,073,700	887,285	(186,415)
Capital outlay	830,000	830,000	582,392	(247,608)
Other services and charges	668,175	668,175	246,385	(421,790)
Total expenditures	4,888,550	4,888,550	3,272,125	(1,616,425)
Excess (deficiency) of revenues over expenditures	(2,267,000)	(2,267,000)	194,772	2,461,772
Other financing sources (uses):				
Sale of capital assets	-	-	47,190	47,190
Net change in fund balance	\$ (2,267,000)	\$ (2,267,000)	\$ 241,962	\$ 2,508,962

Kankakee County, Illinois
Budgetary Comparison Schedule
County Bridge Fund
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 825	\$ 825	\$ 871,750	\$ 870,925
Interest on investments	<u>1,200</u>	<u>1,200</u>	<u>19,514</u>	<u>18,314</u>
Total revenues	<u>2,025</u>	<u>2,025</u>	<u>891,264</u>	<u>889,239</u>
Expenditures:				
Contractual services	-	-	26,663	26,663
Capital outlay	<u>6,119,272</u>	<u>6,119,272</u>	<u>-</u>	<u>(6,119,272)</u>
Total expenditures	<u>6,119,272</u>	<u>6,119,272</u>	<u>26,663</u>	<u>(6,092,609)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (6,117,247)</u>	<u>\$ (6,117,247)</u>	<u>\$ 864,601</u>	<u>\$ 6,981,848</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
American Rescue Plan Fund
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ 11,000,000	\$ 11,000,000	\$ 2,603,526	\$ (8,396,474)
Interest on investments	1,000	1,000	531	(469)
Total revenues	<u>11,001,000</u>	<u>11,001,000</u>	<u>2,604,057</u>	<u>(8,396,943)</u>
Expenditures:				
Personal services	703,000	703,000	1,143,715	440,715
Contractual services	50,000	50,000	327,940	277,940
Supplies	10,000	10,000	-	(10,000)
Capital outlay	600,000	600,000	360,449	(239,551)
Other services and charges	50,000	50,000	771,422	721,422
Total expenditures	<u>1,413,000</u>	<u>1,413,000</u>	<u>2,603,526</u>	<u>1,190,526</u>
Excess (deficiency) of revenues over expenditures	9,588,000	9,588,000	531	(9,587,469)
Other financing sources (uses):				
Transfers out	<u>(6,475,228)</u>	<u>(6,475,228)</u>	<u>-</u>	<u>6,475,228</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ 3,112,772</u>	<u>\$ 3,112,772</u>	<u>\$ 531</u>	<u>\$ (3,112,241)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
ARPA Lost Revenue Fund
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 763,995	\$ 763,995
Interest on investments	<u>-</u>	<u>-</u>	<u>145,920</u>	<u>145,920</u>
Total revenues	<u>-</u>	<u>-</u>	<u>909,915</u>	<u>909,915</u>
Expenditures:				
Contractual services	-	-	1,264	1,264
Supplies	100,000	100,000	97,524	(2,476)
Capital outlay	3,250,000	3,250,000	537,721	(2,712,279)
Other services and charges	500,000	500,000	127,487	(372,513)
Total expenditures	<u>3,850,000</u>	<u>3,850,000</u>	<u>763,996</u>	<u>(3,086,004)</u>
Excess (deficiency) of revenues over expenditures	(3,850,000)	(3,850,000)	145,919	3,995,919
Other financing sources (uses):				
Transfers in	<u>6,475,228</u>	<u>6,475,228</u>	<u>-</u>	<u>(6,475,228)</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ 2,625,228</u>	<u>\$ 2,625,228</u>	<u>\$ 145,919</u>	<u>\$(2,479,309)</u>

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the Year Ended November 30, 2022

Annual budgets are adopted for the General, Special Revenue, Debt Service, and Capital Projects Funds on a basis consistent with GAAP, except for certain charges for services reported in the General Fund. All annual appropriations lapse at fiscal year-end.

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

The County receives a proposed budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to December 1, the budget is legally enacted by the County Board. Responsibility for control of and amendments to the budget rests with the County.

The following funds had expenditures and transfers out in excess of appropriations for the year ending November 30, 2022.

	<u>Excess</u>
Law Library	\$5,378
Marriage	2,733
Public Building Commission – Health Department	185,513
Public Building Commission	28,559
PTAB/Contract Appraisal Work	4,729
Series 2022 Bond Fund	90,385

Supplementary Information

**Kankakee County, Illinois
Tort Liability Insurance Fund**

**Supplementary Information – Disclosure of Tort Expenditures Under PA 91-0628
As of and for the Year Ended November 30, 2022**

Property and liability insurance	\$ 1,211,344
Workmen's compensation insurance	663,865
Salaries (States Attorney, Civil Division, Administrative) and related benefits	754,170
Illinois Department of Employment Security, unemployment insurance	64,557
Miscellaneous claims, net of insurance reimbursements	185,869
Equipment	57,858
Other	169,977

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2022

	General Fund	Tort Fund	Total General Fund
Assets			
Cash	\$ 5,648,821	\$ 2,856,507	\$ 8,505,328
Investments, at cost	1,869	7,224	9,093
Receivables (net of applicable allowances for estimated uncollectible amounts):			
Taxes, including interest, penalties, and liens	7,519,577	3,030,696	10,550,273
Accounts	1,404,358	22	1,404,380
Prepaid items	604,362	19,115	623,477
Due from other funds	29,645	-	29,645
Due from other governments	3,789,764	-	3,789,764
Inventory, at cost	8,138	-	8,138
Total assets	<u>\$ 19,006,534</u>	<u>\$ 5,913,564</u>	<u>\$24,920,098</u>
Liabilities			
Vouchers and accounts payable	\$ 1,025,398	\$ 103,294	\$ 1,128,692
Accrued compensation	1,264,387	35,725	1,300,112
Due to other funds	20,261	-	20,261
Unearned revenue	206,178	-	206,178
Total liabilities	<u>2,516,224</u>	<u>139,019</u>	<u>2,655,243</u>
Deferred inflows of resources			
Property taxes related to a future period	7,519,577	3,030,696	10,550,273
Unavailable revenues	391,507	-	391,507
Total deferred inflows of resources	<u>7,911,084</u>	<u>3,030,696</u>	<u>10,941,780</u>
Fund balances			
Non-spendable:			
Prepaid items	604,362	19,115	623,477
Inventory	8,138	-	8,138
Restricted for:			
Tort liability/claims	-	2,724,734	2,724,734
Unassigned	7,966,726	-	7,966,726
Total fund balances	<u>8,579,226</u>	<u>2,743,849</u>	<u>11,323,075</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,006,534</u>	<u>\$ 5,913,564</u>	<u>\$24,920,098</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the Year Ended November 30, 2022

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$ 13,694,264	\$ 2,882,502	\$ 16,576,766
Intergovernmental	12,344,005	1,488	12,345,493
Charges for services	13,272,687	-	13,272,687
Licenses and permits	383,155	-	383,155
Fines and forfeits	528,927	-	528,927
Interest on investments	10,949	5,655	16,604
Miscellaneous	438,656	-	438,656
Total revenues	40,672,643	2,889,645	43,562,288
Expenditures:			
Current:			
General government	8,568,522	3,049,782	11,618,304
Judiciary and court related	6,459,679	-	6,459,679
Public safety	19,274,349	-	19,274,349
Capital outlay	1,180,193	57,858	1,238,051
Debt service principal	478,580	-	478,580
Debt service interest	17,605	-	17,605
Total expenditures	35,978,928	3,107,640	39,086,568
Excess (deficiency) of revenues over (under) expenditures	4,693,715	(217,995)	4,475,720
Other financing sources (uses):			
Transfers in	6,510	-	6,510
Transfers out	(22,657)	-	(22,657)
Sale of capital assets	241,302	-	241,302
Total other financing sources (uses)	225,155	-	225,155
Net change in fund balances	4,918,870	(217,995)	4,700,875
Fund balances, beginning of year	3,660,356	2,961,844	6,622,200
Fund balances, end of year	\$ 8,579,226	\$ 2,743,849	\$ 11,323,075

Kankakee County, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds
November 30, 2022

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 9,741,212	\$ 703,873	\$ 1,436,736	\$ 11,881,821
Investments, at cost	11,500,776	-	-	11,500,776
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	1,759,156	1,700,829	-	3,459,985
Accounts	84,467	-	-	84,467
Prepaid items	15,623	-	-	15,623
Other assets - restricted	43,750	-	-	43,750
Due from other funds	15,681	-	-	15,681
Due from other governments	1,241,983	-	-	1,241,983
Inventory, at cost	149,750	-	-	149,750
Total assets	<u>\$ 24,552,398</u>	<u>\$ 2,404,702</u>	<u>\$ 1,436,736</u>	<u>\$ 28,393,836</u>
Liabilities				
Vouchers and accounts payable	\$ 1,098,329	\$ -	\$ -	\$ 1,098,329
Accrued compensation	129,807	-	-	129,807
Due to other funds	249,663	-	-	249,663
Unearned grant revenue	111,800	-	-	111,800
Total liabilities	<u>1,589,599</u>	<u>-</u>	<u>-</u>	<u>1,589,599</u>
Deferred inflows of resources				
Property taxes related to a future period	1,759,156	1,700,829	-	3,459,985
Unavailable revenues	213,755	-	-	213,755
Total deferred inflows of resources	<u>1,972,911</u>	<u>1,700,829</u>	<u>-</u>	<u>3,673,740</u>
Fund balances				
Non-spendable:				
Prepaid items	15,623	-	-	15,623
Inventory	107,448	-	-	107,448
Restricted for:				
General government	2,000,561	-	-	2,000,561
Debt service	-	703,873	-	703,873
Judiciary and court	1,861,117	-	-	1,861,117
Public safety	281,193	-	-	281,193
Health and welfare	4,129,429	-	-	4,129,429
Transportation	12,146,220	-	-	12,146,220
Public building commission	342,279	-	-	342,279
Capital projects	-	-	1,436,736	1,436,736
Assigned - judiciary and court	106,018	-	-	106,018
Total fund balances	<u>20,989,888</u>	<u>703,873</u>	<u>1,436,736</u>	<u>23,130,497</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,552,398</u>	<u>\$ 2,404,702</u>	<u>\$ 1,436,736</u>	<u>\$ 28,393,836</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2022

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 1,667,233	\$ 1,971,325	\$ -	\$ 3,638,558
Intergovernmental	12,768,382	-	-	12,768,382
Licenses and permits	268,110	-	-	268,110
Fines and fees	1,844,705	-	-	1,844,705
Interest on investments	146,590	1,450	926	148,966
Miscellaneous	151,786	18,113	-	169,899
Total revenues	16,846,806	1,990,888	926	18,838,620
Expenditures:				
Current:				
General government	510,960	122,718	-	633,678
Judiciary and court related	694,281	-	36,433	730,714
Public safety	210,299	-	-	210,299
Public health and welfare	3,889,220	-	-	3,889,220
Transportation	6,431,966	-	-	6,431,966
Economic development	1,909,122	-	-	1,909,122
Capital outlay	1,590,391	-	-	1,590,391
Debt service principal	-	1,883,750	-	1,883,750
Debt service interest	-	293,226	-	293,226
Total expenditures	15,236,239	2,299,694	36,433	17,572,366
Excess (deficiency) of revenues over expenditures	1,610,567	(308,806)	(35,507)	1,266,254
Other financing sources (uses):				
Transfers in	-	187,430	-	187,430
Transfers out	(171,283)	-	-	(171,283)
Sale of capital assets	16,800	-	-	16,800
Issuance of debt	-	75,000	1,400,000	1,475,000
Bond premium	-	20,447	-	20,447
Total other financing sources (uses)	(154,483)	282,877	1,400,000	1,528,394
Excess (deficiency) of revenues over expenditures and other sources (uses)	1,456,084	(25,929)	1,364,493	2,794,648
Fund balance, beginning of year	19,533,804	729,802	72,243	20,335,849
Fund balance, end of year	\$ 20,989,888	\$ 703,873	\$ 1,436,736	\$ 23,130,497

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2022

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation
Assets									
Cash	\$ 691,111	\$ 55,295	\$ 142,378	\$ 156,943	\$ 230	\$ 92,102	\$ 10,456	\$ 3,337	\$ 40,255
Investments, at cost	1,386	888	748	-	-	-	-	205	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	501	3,238	-	-	1,986	13,817	98	11,797	2,550
Prepaid items	1,617	-	-	-	-	-	-	-	-
Other assets - restricted	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	218,943	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 694,615</u>	<u>\$ 59,421</u>	<u>\$ 143,126</u>	<u>\$ 156,943</u>	<u>\$ 221,159</u>	<u>\$ 105,919</u>	<u>\$ 10,554</u>	<u>\$ 15,339</u>	<u>\$ 42,805</u>
Liabilities									
Vouchers and accounts payable	\$ 8,296	\$ 1,710	\$ 6,581	\$ -	\$ 220,928	\$ -	\$ -	\$ -	\$ -
Accrued compensation	3,049	1,486	2,027	-	-	6,725	-	6,747	-
Due to other funds	378	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 11,723</u>	<u>\$ 3,196</u>	<u>\$ 8,608</u>	<u>\$ -</u>	<u>\$ 220,928</u>	<u>\$ 6,725</u>	<u>\$ -</u>	<u>\$ 6,747</u>	<u>\$ -</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances									
Non-spendable:									
Prepaid items	1,617	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	681,275	56,225	134,518	156,943	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	8,592	42,805
Public safety	-	-	-	-	-	99,194	10,554	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	231	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 682,892</u>	<u>\$ 56,225</u>	<u>\$ 134,518</u>	<u>\$ 156,943</u>	<u>\$ 231</u>	<u>\$ 99,194</u>	<u>\$ 10,554</u>	<u>\$ 8,592</u>	<u>\$ 42,805</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 694,615</u>	<u>\$ 59,421</u>	<u>\$ 143,126</u>	<u>\$ 156,943</u>	<u>\$ 221,159</u>	<u>\$ 105,919</u>	<u>\$ 10,554</u>	<u>\$ 15,339</u>	<u>\$ 42,805</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2022

	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney	SAO Diversion Accountability	Gang Violence Victims and Witness	SAO Records/Automation	SAO IDRP Fees Fund
Assets									
Cash	\$ -	\$ 489,747	\$ 166,503	\$ 65,303	\$ -	\$ 30,651	\$ 11,326	\$ 3,561	\$ 43,153
Investments, at cost	-	1,364	-	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	2,053	3,119	-	-	-	-	7	336	243
Prepaid items	-	-	-	-	-	-	-	-	-
Other assets - restricted	-	-	-	-	-	-	-	-	-
Due from other funds	11,784	-	-	-	3,857	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 13,837</u>	<u>\$ 494,230</u>	<u>\$ 166,503</u>	<u>\$ 65,303</u>	<u>\$ 3,857</u>	<u>\$ 30,651</u>	<u>\$ 11,333</u>	<u>\$ 3,897</u>	<u>\$ 43,396</u>
Liabilities									
Vouchers and accounts payable	\$ 11,376	\$ 3,648	\$ 1,582	\$ 1,165	\$ 3,857	\$ -	\$ -	\$ 1,571	\$ -
Accrued compensation	-	-	259	1,516	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 11,376</u>	<u>\$ 3,648</u>	<u>\$ 1,841</u>	<u>\$ 2,681</u>	<u>\$ 3,857</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,571</u>	<u>\$ -</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	2,461	490,582	164,662	-	-	30,651	11,333	2,326	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	62,622	-	-	-	-	43,396
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 2,461</u>	<u>\$ 490,582</u>	<u>\$ 164,662</u>	<u>\$ 62,622</u>	<u>\$ -</u>	<u>\$ 30,651</u>	<u>\$ 11,333</u>	<u>\$ 2,326</u>	<u>\$ 43,396</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,837</u>	<u>\$ 494,230</u>	<u>\$ 166,503</u>	<u>\$ 65,303</u>	<u>\$ 3,857</u>	<u>\$ 30,651</u>	<u>\$ 11,333</u>	<u>\$ 3,897</u>	<u>\$ 43,396</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2022

	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation	Arrestee Medical	Sheriff TBL Account	Coroner's Fee
Assets									
Cash	\$ 38,753	\$ 73,322	\$ 659,353	\$ 228,348	\$ 40	\$ 1,824	\$ 9,380	\$ 1,100	\$ 104,393
Investments, at cost	-	-	10,014	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	183	11,113	11,820	2,933	-	52	370	-	306
Prepaid items	-	-	11,577	-	-	-	-	-	-
Other assets - restricted	-	-	-	-	-	-	-	-	-
Due from other funds	-	40	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 38,936</u>	<u>\$ 84,475</u>	<u>\$ 692,764</u>	<u>\$ 231,281</u>	<u>\$ 40</u>	<u>\$ 1,876</u>	<u>\$ 9,750</u>	<u>\$ 1,100</u>	<u>\$ 104,699</u>
Liabilities									
Vouchers and accounts payable	\$ -	\$ 700	\$ 780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,687
Accrued compensation	-	2,508	6,286	-	-	-	-	-	173
Due to other funds	-	-	-	-	40	-	6,510	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>3,208</u>	<u>7,066</u>	<u>\$ -</u>	<u>40</u>	<u>\$ -</u>	<u>6,510</u>	<u>\$ -</u>	<u>1,860</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	11,577	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	38,936	81,267	674,121	231,281	-	1,876	-	-	-
Public safety	-	-	-	-	-	-	3,240	1,100	102,839
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>38,936</u>	<u>81,267</u>	<u>685,698</u>	<u>231,281</u>	<u>-</u>	<u>1,876</u>	<u>3,240</u>	<u>1,100</u>	<u>102,839</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 38,936</u>	<u>\$ 84,475</u>	<u>\$ 692,764</u>	<u>\$ 231,281</u>	<u>\$ 40</u>	<u>\$ 1,876</u>	<u>\$ 9,750</u>	<u>\$ 1,100</u>	<u>\$ 104,699</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2022

	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	Matching Tax	Township Bridge	Township Motor Fuel Tax
Assets									
Cash	\$ 1,645,789	\$ 49,831	\$ 378,356	\$ 2	\$ 67,337	\$ 573,909	\$ 2,199,927	\$ 1,427	\$ 361,582
Investments, at cost	2,057,428	-	-	-	-	5,664,204	660,197	-	3,100,583
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	552,944	-	293,971	-	-	-	912,241	-	-
Accounts	14,353	-	-	-	-	-	640	-	-
Prepaid items	-	-	2,429	-	-	-	-	-	-
Other assets - restricted	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	546,478	-	-	-	-	203,603	-	-	151,762
Inventory, at cost	74,444	-	-	-	-	75,306	-	-	-
Total assets	<u>\$ 4,891,436</u>	<u>\$ 49,831</u>	<u>\$ 674,756</u>	<u>\$ 2</u>	<u>\$ 67,337</u>	<u>\$ 6,517,022</u>	<u>\$ 3,773,005</u>	<u>\$ 1,427</u>	<u>\$ 3,613,927</u>
Liabilities									
Vouchers and accounts payable	\$ 98,599	\$ 5,372	\$ 29,363	\$ -	\$ 3,073	\$ 87,923	\$ 299,218	\$ -	\$ 152,914
Accrued compensation	69,954	-	9,049	-	-	11,812	-	-	-
Due to other funds	-	-	22,757	-	-	132,732	-	-	87,246
Unearned revenue	111,800	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 280,353</u>	<u>\$ 5,372</u>	<u>\$ 61,169</u>	<u>\$ -</u>	<u>\$ 3,073</u>	<u>\$ 232,467</u>	<u>\$ 299,218</u>	<u>\$ -</u>	<u>\$ 240,160</u>
Deferred inflows of resources									
Property taxes related to a future period	552,944	-	293,971	-	-	-	912,241	-	-
Unavailable revenues	213,755	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>\$ 766,699</u>	<u>\$ -</u>	<u>\$ 293,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 912,241</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	2,429	-	-	-	-	-	-
Inventory	32,142	-	-	-	-	75,306	-	-	-
Restricted for:									
General government	-	44,459	-	-	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	2	64,264	-	-	-	-
Health and welfare	3,812,242	-	317,187	-	-	-	-	-	-
Transportation	-	-	-	-	-	6,209,249	2,561,546	1,427	3,373,767
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>\$ 3,844,384</u>	<u>\$ 44,459</u>	<u>\$ 319,616</u>	<u>\$ 2</u>	<u>\$ 64,264</u>	<u>\$ 6,284,555</u>	<u>\$ 2,561,546</u>	<u>\$ 1,427</u>	<u>\$ 3,373,767</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,891,436</u>	<u>\$ 49,831</u>	<u>\$ 674,756</u>	<u>\$ 2</u>	<u>\$ 67,337</u>	<u>\$ 6,517,022</u>	<u>\$ 3,773,005</u>	<u>\$ 1,427</u>	<u>\$ 3,613,927</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2022

	Geographical Information System	Contract Appraisal Work	Drug Court	Teen Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Assets								
Cash	\$ 911,768	\$ 19,089	\$ 44,079	\$ 29,837	\$ 4,606	\$ 3,440	\$ 331,369	\$ 9,741,212
Investments, at cost	3,759	-	-	-	-	-	-	11,500,776
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	1,759,156
Accounts	944	-	1,347	661	-	-	-	84,467
Prepaid items	-	-	-	-	-	-	-	15,623
Other assets - restricted	-	-	-	-	-	30,000	13,750	43,750
Due from other funds	-	-	-	-	-	-	-	15,681
Due from other governments	-	-	-	-	-	121,197	-	1,241,983
Inventory, at cost	-	-	-	-	-	-	-	149,750
Total assets	<u>\$ 916,471</u>	<u>\$ 19,089</u>	<u>\$ 45,426</u>	<u>\$ 30,498</u>	<u>\$ 4,606</u>	<u>\$ 154,637</u>	<u>\$ 345,119</u>	<u>\$ 24,552,398</u>
Liabilities								
Vouchers and accounts payable	\$ 2,293	\$ -	\$ 306	\$ -	\$ -	\$ 152,547	\$ 2,840	\$ 1,098,329
Accrued compensation	6,126	-	-	-	-	2,090	-	129,807
Due to other funds	-	-	-	-	-	-	-	249,663
Unearned revenue	-	-	-	-	-	-	-	111,800
Total liabilities	<u>8,419</u>	<u>-</u>	<u>306</u>	<u>-</u>	<u>-</u>	<u>154,637</u>	<u>2,840</u>	<u>1,589,599</u>
Deferred inflows of resources								
Property taxes related to a future period	-	-	-	-	-	-	-	1,759,156
Unavailable revenues	-	-	-	-	-	-	-	213,755
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,972,911</u>
Fund balances								
Non-spendable:								
Prepaid items	-	-	-	-	-	-	-	15,623
Inventory	-	-	-	-	-	-	-	107,448
Restricted for:								
General government	908,052	19,089	-	-	-	-	-	2,000,561
Judiciary and court	-	-	45,120	30,498	4,606	-	-	1,861,117
Public safety	-	-	-	-	-	-	-	281,193
Health and welfare	-	-	-	-	-	-	-	4,129,429
Transportation	-	-	-	-	-	-	-	12,146,220
Public building commission	-	-	-	-	-	-	342,279	342,279
Assigned - judiciary and court	-	-	-	-	-	-	-	106,018
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>908,052</u>	<u>19,089</u>	<u>45,120</u>	<u>30,498</u>	<u>4,606</u>	<u>-</u>	<u>342,279</u>	<u>20,989,888</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 916,471</u>	<u>\$ 19,089</u>	<u>\$ 45,426</u>	<u>\$ 30,498</u>	<u>\$ 4,606</u>	<u>\$ 154,637</u>	<u>\$ 345,119</u>	<u>\$ 24,552,398</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	669,863	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	245,033	42,265	85,384	14,865	-	191,785	1,658	168,689	24,000
Interest on investments	1,103	61	108	127	70	133	17	20	30
Miscellaneous	-	-	1,275	-	-	-	-	-	-
Total revenues	246,136	42,326	86,767	14,992	669,933	191,918	1,675	168,709	24,030
Expenditures:									
General government	170,150	39,500	47,044	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	249,975	16,050
Public safety	-	-	-	-	-	181,402	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	669,863	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	3,748	-	-	-	-	2,817	-	-	-
Total expenditures	173,898	39,500	47,044	-	669,863	184,219	-	249,975	16,050
Excess (deficiency) of revenues over expenditures	72,238	2,826	39,723	14,992	70	7,699	1,675	(81,266)	7,980
Other financing sources (uses):									
Transfers out	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	72,238	2,826	39,723	14,992	70	7,699	1,675	(81,266)	7,980
Fund balance, beginning of year	610,654	53,399	94,795	141,951	161	91,495	8,879	89,858	34,825
Fund balance, end of year	\$ 682,892	\$ 56,225	\$ 134,518	\$ 156,943	\$ 231	\$ 99,194	\$ 10,554	\$ 8,592	\$ 42,805

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney	SAO Diversion Accountability	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	35,332	112,428	35,590	18,060	-	-	273	4,586	16,810
Interest on investments	1	780	150	66	5	13	10	6	66
Miscellaneous	-	-	-	8,680	-	5,500	-	-	-
Total revenues	35,333	113,208	35,740	26,806	5	5,513	283	4,592	16,876
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	35,812	27,468	53,009	46,529	18,461	2,875	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,109	-	114	-	-	-	6,805	-
Total expenditures	35,812	29,577	53,009	46,643	18,461	2,875	-	6,805	-
Excess (deficiency) of revenues over expenditures	(479)	83,631	(17,269)	(19,837)	(18,456)	2,638	283	(2,213)	16,876
Other financing sources (uses):									
Transfers out	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(479)	83,631	(17,269)	(19,837)	(18,456)	2,638	283	(2,213)	16,876
Fund balance, beginning of year	2,940	406,951	181,931	82,459	18,456	28,013	11,050	4,539	26,520
Fund balance, end of year	\$ 2,461	\$ 490,582	\$ 164,662	\$ 62,622	\$ -	\$ 30,651	\$ 11,333	\$ 2,326	\$ 43,396

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation	Arrestee Medical	Sheriff TBL Account	Coroner's Fee
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	11,427
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	3,055	57,230	169,296	37,724	-	901	7,856	-	51,619
Interest on investments	30	114	1,455	356	-	3	7	-	45
Miscellaneous	-	24,000	-	-	-	-	-	-	-
Total revenues	3,085	81,344	170,751	38,080	-	904	7,863	-	63,091
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	54,936	182,617	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	24,007
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,896	-	-	-	-	-	44,075
Total expenditures	-	54,936	187,513	-	-	-	-	-	68,082
Excess (deficiency) of revenues over expenditures	3,085	26,408	(16,762)	38,080	-	904	7,863	-	(4,991)
Other financing sources (uses):									
Transfers out	-	-	-	-	-	-	(6,510)	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(6,510)	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	3,085	26,408	(16,762)	38,080	-	904	1,353	-	(4,991)
Fund balance, beginning of year	35,851	54,859	702,460	193,201	-	972	1,887	1,100	107,830
Fund balance, end of year	\$ 38,936	\$ 81,267	\$ 685,698	\$ 231,281	\$ -	\$ 1,876	\$ 3,240	\$ 1,100	\$ 102,839

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	IKAN Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	Matching Tax	Township Bridge	Township Motor Fuel Tax
Revenues:									
Property taxes	\$ 523,875	\$ -	\$ 271,608	\$ -	\$ -	\$ -	\$ 871,750	\$ -	\$ -
Intergovernmental	3,218,025	-	523	-	-	4,189,422	-	8,630	2,760,084
Licenses and permits	268,110	-	-	-	-	-	-	-	-
Fines and fees	256,362	-	-	-	-	-	-	-	-
Interest on investments	24,997	79	444	-	60	70,462	3,469	4	37,051
Miscellaneous	36,581	51,000	-	-	-	-	-	-	-
Total revenues	4,327,950	51,079	272,575	-	60	4,259,884	875,219	8,634	2,797,135
Expenditures:									
General government	-	48,037	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	4,890	-	-	-	-
Public health and welfare	3,655,987	-	233,233	-	-	-	-	-	-
Transportation	-	-	-	-	-	3,051,334	-	2,596	2,708,173
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	128,241	-	19,421	-	12,555	7,315	1,353,947	-	-
Total expenditures	3,784,228	48,037	252,654	-	17,445	3,058,649	1,353,947	2,596	2,708,173
Excess (deficiency) of revenues over expenditures	543,722	3,042	19,921	-	(17,385)	1,201,235	(478,728)	6,038	88,962
Other financing sources (uses):									
Transfers out	(164,773)	-	-	-	-	-	-	-	-
Sale of capital assets	-	16,800	-	-	-	-	-	-	-
Total other financing sources (uses)	(164,773)	16,800	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	378,949	19,842	19,921	-	(17,385)	1,201,235	(478,728)	6,038	88,962
Fund balance, beginning of year	3,465,435	24,617	299,695	2	81,649	5,083,320	3,040,274	(4,611)	3,284,805
Fund balance, end of year	\$ 3,844,384	\$ 44,459	\$ 319,616	\$ 2	\$ 64,264	\$ 6,284,555	\$ 2,561,546	\$ 1,427	\$ 3,373,767

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Geographical Information System	Contract Appraisal Work	Drug Court	Teen Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,667,233
Intergovernmental	-	-	-	-	-	1,910,408	-	12,768,382
Licenses and permits	-	-	-	-	-	-	-	268,110
Fines and fees	231,861	-	20,571	9,942	1,530	-	-	1,844,705
Interest on investments	1,489	19	64	45	4	-	3,627	146,590
Miscellaneous	-	-	-	-	-	-	24,750	151,786
Total revenues	233,350	19	20,635	9,987	1,534	1,910,408	28,377	16,846,806
Expenditures:								
General government	172,941	4,729	-	-	-	-	28,559	510,960
Judiciary and court related	-	-	3,816	-	2,733	-	-	694,281
Public safety	-	-	-	-	-	-	-	210,299
Public health and welfare	-	-	-	-	-	-	-	3,889,220
Transportation	-	-	-	-	-	-	-	6,431,966
Economic development	-	-	-	-	-	1,909,122	-	1,909,122
Capital outlay	894	-	-	-	-	3,454	-	1,590,391
Total expenditures	173,835	4,729	3,816	-	2,733	1,912,576	28,559	15,236,239
Excess (deficiency) of revenues over expenditures	59,515	(4,710)	16,819	9,987	(1,199)	(2,168)	(182)	1,610,567
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	(171,283)
Sale of capital assets	-	-	-	-	-	-	-	16,800
Total other financing sources (uses)	-	-	-	-	-	-	-	(154,483)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	59,515	(4,710)	16,819	9,987	(1,199)	(2,168)	(182)	1,456,084
Fund balance, beginning of year	848,537	23,799	28,301	20,511	5,805	2,168	342,461	19,533,804
Fund balance, end of year	\$ 908,052	\$ 19,089	\$ 45,120	\$ 30,498	\$ 4,606	\$ -	\$ 342,279	\$ 20,989,888

Kankakee County, Illinois
Combining Balance Sheet - Debt Service Funds
November 30, 2022

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	2022 Bond Series	Public Building Commission- Health Department	Total Debt Service Funds
Assets							
Cash	\$ 251,293	\$ 131,369	\$ 77,372	\$ 127,614	\$ 2,062	\$ 114,163	\$ 703,873
Receivables, (net, where applicable of allowance for uncollectibles):							
Taxes, including interest, penalties and liens	-	657,129	407,492	636,208	-	-	1,700,829
Total assets	<u>\$ 251,293</u>	<u>\$ 788,498</u>	<u>\$ 484,864</u>	<u>\$ 763,822</u>	<u>\$ 2,062</u>	<u>\$ 114,163</u>	<u>\$ 2,404,702</u>
Liabilities							
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources							
Property taxes related to future period	-	657,129	407,492	636,208	-	-	1,700,829
Fund balances							
Restricted for:							
Debt service	<u>251,293</u>	<u>131,369</u>	<u>77,372</u>	<u>127,614</u>	<u>2,062</u>	<u>114,163</u>	<u>703,873</u>
Total fund balances	<u>251,293</u>	<u>131,369</u>	<u>77,372</u>	<u>127,614</u>	<u>2,062</u>	<u>114,163</u>	<u>703,873</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 251,293</u>	<u>\$ 788,498</u>	<u>\$ 484,864</u>	<u>\$ 763,822</u>	<u>\$ 2,062</u>	<u>\$ 114,163</u>	<u>\$ 2,404,702</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2022

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	2022 Bond Series	Public Building Commission- Health Department	Total Debt Service Funds
Revenues:							
Taxes	\$ 250,191	\$ 665,102	\$ 416,607	\$ 639,425	\$ -	\$ -	\$ 1,971,325
Interest on investments	184	489	308	469	-	-	1,450
Miscellaneous	18,113	-	-	-	-	-	18,113
Total revenues	268,488	665,591	416,915	639,894	-	-	1,990,888
Expenditures:							
General government	-	5,000	5,000	5,000	93,385	14,333	122,718
Debt service principal	180,000	590,000	380,000	595,000	-	138,750	1,883,750
Debt service interest	104,990	74,975	36,528	44,303	-	32,430	293,226
Total expenditures	284,990	669,975	421,528	644,303	93,385	185,513	2,299,694
Excess (deficiency) of revenues over expenditures	(16,502)	(4,384)	(4,613)	(4,409)	(93,385)	(185,513)	(308,806)
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	187,430	187,430
Issuance of debt	-	-	-	-	75,000	-	75,000
Bond premium	-	-	-	-	20,447	-	20,447
Total other financing sources (uses)	-	-	-	-	95,447	187,430	282,877
Excess (deficiency) of revenues over expenditures and other sources (uses)	(16,502)	(4,384)	(4,613)	(4,409)	2,062	1,917	(25,929)
Fund balance, beginning of year	267,795	135,753	81,985	132,023	-	112,246	729,802
Fund balance, end of year	\$ 251,293	\$ 131,369	\$ 77,372	\$ 127,614	\$ 2,062	\$ 114,163	\$ 703,873

Kankakee County, Illinois
Combining Balance Sheet - Capital Projects Funds
November 30, 2022

	Public Building Commission	2022 Project	Total Capital Projects Funds
Assets			
Cash	\$ 35,810	\$ 1,400,926	\$ 1,436,736
Total assets	<u>\$ 35,810</u>	<u>\$ 1,400,926</u>	<u>\$ 1,436,736</u>
Liabilities			
Total liabilities	\$ -	\$ -	\$ -
Deferred inflows of resources			
Total deferred inflows of resources		-	-
Fund balances			
Restricted for:			
Capital projects	35,810	1,400,926	1,436,736
Total fund balances	<u>35,810</u>	<u>1,400,926</u>	<u>1,436,736</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,810</u>	<u>\$ 1,400,926</u>	<u>\$ 1,436,736</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Capital Projects Funds
For the Year Ended November 30, 2022

	Public Building Commission	2022 Project	Total Capital Projects Funds
Revenues:			
Interest on investments	\$ -	\$ 926	\$ 926
Total revenues		926	926
Expenditures:			
Current:			
Judiciary and court related	36,433	-	36,433
Total expenditures	36,433	-	36,433
Excess (deficiency) of revenues over expenditures	(36,433)	926	(35,507)
Other financing sources (uses):			
Issuance of debt	-	1,400,000	1,400,000
Total other financing sources (uses)	-	1,400,000	1,400,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	(36,433)	1,400,926	1,364,493
Fund balance, beginning of year	72,243	-	72,243
Fund balance, end of year	\$ 35,810	\$ 1,400,926	\$ 1,436,736

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 2,874,389	\$ 2,874,389	\$ 2,882,502	\$ 8,113
Intergovernmental	10,000	10,000	1,488	(8,512)
Interest on investments	700	700	5,655	4,955
Miscellaneous	500	500	-	(500)
Total revenue	2,885,589	2,885,589	2,889,645	4,056
Expenditures:				
Personal services	971,800	971,800	818,727	(153,073)
Contractual services	2,006,500	2,006,500	1,970,336	(36,164)
Supplies and materials	7,100	7,100	6,749	(351)
Capital outlay	11,000	11,000	57,858	46,858
Other services and charges	351,600	351,600	253,970	(97,630)
Total expenditures	3,348,000	3,348,000	3,107,640	(240,360)
Excess (deficiency) of revenues over expenditures	\$ (462,411)	\$ (462,411)	\$ (217,995)	\$ 244,416

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Matching Tax				
Revenues:				
Property taxes	\$ 825,000	\$ 825,000	\$ 871,750	\$ 46,750
Interest on investments	1,800	1,800	3,469	1,669
Total revenues	826,800	826,800	875,219	48,419
Expenditures:				
Capital outlay	3,632,336	3,632,336	1,353,947	(2,278,389)
Total expenditures	3,632,336	3,632,336	1,353,947	(2,278,389)
Excess (deficiency) of revenues over expenditures:	\$ (2,805,536)	\$ (2,805,536)	\$ (478,728)	\$ 2,326,808
Recorder Computer				
Revenues:				
Fines and fees	\$ 273,800	\$ 273,800	\$ 245,033	\$ (28,767)
Interest on investments	-	-	1,103	1,103
Total revenues	273,800	273,800	246,136	(27,664)
Expenditures:				
Personal services	61,200	61,200	59,100	(2,100)
Contractual services	67,000	67,000	60,555	(6,445)
Supplies	3,000	3,000	3,283	283
Capital outlay	10,000	10,000	3,748	(6,252)
Other services and charges	45,600	45,600	47,212	1,612
Total expenditures	186,800	186,800	173,898	(12,902)
Excess (deficiency) of revenues over expenditures:	\$ 87,000	\$ 87,000	\$ 72,238	\$ (14,762)
County Clerk Computer				
Revenues:				
Fines and fees	\$ 44,000	\$ 44,000	\$ 42,265	\$ (1,735)
Interest on investments	50	50	61	11
Total revenues	44,050	44,050	42,326	(1,724)
Expenditures:				
Personal services	30,429	30,429	30,218	(211)
Supplies	500	500	-	(500)
Other services and charges	22,075	22,075	9,282	(12,793)
Total expenditures	53,004	53,004	39,500	(13,504)
Excess (deficiency) of revenues over expenditures:	\$ (8,954)	\$ (8,954)	\$ 2,826	\$ 11,780

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 25,500	\$ 77,500	\$ 85,384	\$ 7,884
Interest on investments	25	25	108	83
Miscellaneous	10,000	10,000	1,275	(8,725)
Total revenues	<u>35,525</u>	<u>87,525</u>	<u>86,767</u>	<u>(758)</u>
Expenditures:				
Personal services	40,100	40,100	40,463	363
Supplies	-	-	214	214
Other services and charges	-	8,000	6,367	(1,633)
Total expenditures	<u>40,100</u>	<u>48,100</u>	<u>47,044</u>	<u>(1,056)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (4,575)</u>	<u>\$ 39,425</u>	<u>\$ 39,723</u>	<u>\$ 298</u>
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 32,000	\$ 32,000	\$ 14,865	\$ (17,135)
Interest on investments	600	600	127	(473)
Total revenues	<u>32,600</u>	<u>32,600</u>	<u>14,992</u>	<u>(17,608)</u>
Expenditures:				
Other services and charges	77,100	77,100	-	(77,100)
Total expenditures	<u>77,100</u>	<u>77,100</u>	<u>-</u>	<u>(77,100)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (44,500)</u>	<u>\$ (44,500)</u>	<u>\$ 14,992</u>	<u>\$ 59,492</u>
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 669,863	\$ (30,137)
Interest on investments	50	50	70	20
Total revenues	<u>700,050</u>	<u>700,050</u>	<u>669,933</u>	<u>(30,117)</u>
Expenditures:				
Other services and charges	700,000	700,000	669,863	(30,137)
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>669,863</u>	<u>(30,137)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 70</u>	<u>\$ 20</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Security Fee				
Revenues:				
Fines and fees	\$ 185,000	\$ 192,000	\$ 191,785	\$ (215)
Interest on investments	10	10	133	123
Total revenues	<u>185,010</u>	<u>192,010</u>	<u>191,918</u>	<u>(92)</u>
Expenditures:				
Personal services	165,000	182,000	180,739	(1,261)
Capital outlay	-	3,000	2,817	(183)
Other services and charges	250	250	663	413
Total expenditures	<u>165,250</u>	<u>185,250</u>	<u>184,219</u>	<u>(1,031)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ 19,760</u>	<u>\$ 6,760</u>	<u>\$ 7,699</u>	<u>\$ 939</u>
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ 1,500	\$ 1,500	\$ 1,658	\$ 158
Interest on investments	1	1	17	16
Total revenues	<u>1,501</u>	<u>1,501</u>	<u>1,675</u>	<u>174</u>
Expenditures:				
Other services and charges	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ 501</u>	<u>\$ 501</u>	<u>\$ 1,675</u>	<u>\$ 1,174</u>
Court Document Storage				
Revenues:				
Fines and fees	\$ 215,000	\$ 215,000	\$ 168,689	\$ (46,311)
Interest on investments	26	26	20	(6)
Total revenues	<u>215,026</u>	<u>215,026</u>	<u>168,709</u>	<u>(46,317)</u>
Expenditures:				
Personal services	284,700	284,700	248,091	(36,609)
Contractual services	2,000	2,000	1,884	(116)
Total expenditures	<u>286,700</u>	<u>286,700</u>	<u>249,975</u>	<u>(36,725)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (71,674)</u>	<u>\$ (71,674)</u>	<u>\$ (81,266)</u>	<u>\$ (9,592)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 40,000	\$ 40,000	\$ 24,000	\$ (16,000)
Interest on investments	50	50	30	(20)
Total revenues	40,050	40,050	24,030	(16,020)
Expenditures:				
Contractual services	40,050	40,050	16,050	(24,000)
Total expenditures	40,050	40,050	16,050	(24,000)
Excess (deficiency) of revenues over expenditures:	\$ -	\$ -	\$ 7,980	\$ 7,980
Law Library				
Revenues:				
Fines and fees	\$ 45,600	\$ 45,600	\$ 35,332	\$ (10,268)
Interest on investments	50	50	1	(49)
Total revenues	45,650	45,650	35,333	(10,317)
Expenditures:				
Other services and charges	59,000	59,000	35,812	(23,188)
Total expenditures	59,000	59,000	35,812	(23,188)
Excess (deficiency) of revenues over expenditures:	\$ (13,350)	\$ (13,350)	\$ (479)	\$ 12,871
Probation Service Fee				
Revenues:				
Fines and fees	\$ 56,700	\$ 56,700	\$ 112,428	\$ 55,728
Interest on investments	60	60	780	720
Total revenues	56,760	56,760	113,208	56,448
Expenditures:				
Personal services	1,000	1,000	2,912	1,912
Contractual services	22,500	22,500	5,306	(17,194)
Supplies	12,500	12,500	922	(11,578)
Capital outlay	5,000	5,000	2,109	(2,891)
Other services and charges	37,500	37,500	18,328	(19,172)
Total expenditures	78,500	78,500	29,577	(48,923)
Excess (deficiency) of revenues over expenditures	(21,740)	(21,740)	83,631	105,371
Transfers out	(2,000)	(2,000)	-	2,000
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ (23,740)	\$ (23,740)	\$ 83,631	\$ 107,371

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Forfeited Funds - State's Attorney				
Revenues:				
Fines and fees	\$ 5,000	\$ 36,000	\$ 35,590	\$ (410)
Interest on investments	-	-	150	150
Total revenues	5,000	36,000	35,740	(260)
Expenditures:				
Personal services	15,000	15,000	9,323	(5,677)
Contractual services	2,000	2,000	-	(2,000)
Other services and charges	1,000	37,000	43,686	6,686
Total expenditures	18,000	54,000	53,009	(991)
Excess (deficiency) of revenues over expenditure:	\$ (13,000)	\$ (18,000)	\$ (17,269)	\$ 731
SAO-MADD				
Revenues:				
Fines and fees	\$ 40,000	\$ 40,000	\$ 18,060	\$ (21,940)
Interest on investments	40	40	66	26
Miscellaneous	10,000	10,000	8,680	(1,320)
Total revenues	50,040	50,040	26,806	(23,234)
Expenditures:				
Personal services	47,900	47,900	28,910	(18,990)
Contractual services	1,000	1,000	-	(1,000)
Supplies	1,500	1,500	561	(939)
Capital outlay	2,000	2,000	114	(1,886)
Other services and charges	8,300	8,300	17,058	8,758
Total expenditures	60,700	60,700	46,643	(14,057)
Excess (deficiency) of revenues over expenditure:	\$ (10,660)	\$ (10,660)	\$ (19,837)	\$ (9,177)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Equitable Sharing-State's Attorney				
Revenues:				
Interest on investments	\$ 40	\$ 40	\$ 5	\$ (35)
Total revenues	40	40	5	(35)
Expenditures:				
Personal services	-	-	10,000	10,000
Contractual services	12,675	12,675	-	(12,675)
Supplies	3,000	3,000	4,317	1,317
Other services and charges	12,000	12,000	4,144	(7,856)
Total expenditures	27,675	27,675	18,461	(9,214)
Excess (deficiency) of revenues over expenditures:	\$ (27,635)	\$ (27,635)	\$ (18,456)	\$ 9,179
SAO-Diversion Accountability Fund				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 13	\$ 13
Miscellaneous	10,000	10,000	5,500	(4,500)
Total revenues	10,000	10,000	5,513	(4,487)
Expenditures:				
Other services and charges	10,000	10,000	2,875	(7,125)
Total expenditures	10,000	10,000	2,875	(7,125)
Excess (deficiency) of revenues over expenditures:	\$ -	\$ -	\$ 2,638	\$ 2,638
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 273	\$ (4,727)
Interest on investments	-	-	10	10
Total revenues	5,000	5,000	283	(4,717)
Expenditures:				
Contractual services	1,500	1,500	-	(1,500)
Capital outlay	2,000	2,000	-	(2,000)
Other services and charges	2,500	2,500	-	(2,500)
Total expenditures	6,000	6,000	-	(6,000)
Excess (deficiency) of revenues over expenditures:	\$ (1,000)	\$ (1,000)	\$ 283	\$ 1,283

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 4,586	\$ (2,414)
Interest on investments	-	-	6	6
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>4,592</u>	<u>(2,408)</u>
Expenditures:				
Capital outlay	7,000	7,000	6,805	(195)
Other services and charges	3,000	3,000	-	(3,000)
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,805</u>	<u>(3,195)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ (2,213)</u>	<u>\$ 787</u>
SAO IDRP Fees Fund				
Revenues:				
Fines and fees	\$ 20,000	\$ 20,000	\$ 16,810	\$ (3,190)
Interest on investments	25	25	66	41
Total revenues	<u>20,025</u>	<u>20,025</u>	<u>16,876</u>	<u>(3,149)</u>
Expenditures:				
Personal services	10,000	10,000	-	(10,000)
Supplies	500	500	-	(500)
Other services and charges	5,000	5,000	-	(5,000)
Total expenditures	<u>15,500</u>	<u>15,500</u>	<u>-</u>	<u>(15,500)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ 4,525</u>	<u>\$ 4,525</u>	<u>\$ 16,876</u>	<u>\$ 12,351</u>
Dispute Resolution				
Revenues:				
Fines and fees	\$ 4,000	\$ 4,000	\$ 3,055	\$ (945)
Interest on investments	28	28	30	2
Total revenues	<u>4,028</u>	<u>4,028</u>	<u>3,085</u>	<u>(943)</u>
Expenditures:				
Other services and charges	5,000	5,000	-	(5,000)
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (972)</u>	<u>\$ (972)</u>	<u>\$ 3,085</u>	<u>\$ 4,057</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 40,000	\$ 40,000	\$ 57,230	\$ 17,230
Interest on investments	4	4	114	110
Miscellaneous	-	-	24,000	24,000
Total revenues	<u>40,004</u>	<u>40,004</u>	<u>81,344</u>	<u>41,340</u>
Expenditures:				
Personal services	50,000	50,000	49,169	(831)
Other services and charges	13,000	13,000	5,767	(7,233)
Total expenditures	<u>63,000</u>	<u>63,000</u>	<u>54,936</u>	<u>(8,064)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (22,996)</u>	<u>\$ (22,996)</u>	<u>\$ 26,408</u>	<u>\$ 49,404</u>
Court Automation				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 169,296	\$ (30,704)
Interest on investments	1,000	1,000	1,455	455
Miscellaneous	24,000	24,000	-	(24,000)
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>170,751</u>	<u>(54,249)</u>
Expenditures:				
Personal services	-	-	43,843	43,843
Contractual services	250,000	250,000	138,774	(111,226)
Supplies	25,000	25,000	-	(25,000)
Capital outlay	10,000	10,000	4,896	(5,104)
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>187,513</u>	<u>(97,487)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (60,000)</u>	<u>\$ (60,000)</u>	<u>\$ (16,762)</u>	<u>\$ 43,238</u>
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ 26,000	\$ 26,000	\$ 37,724	\$ 11,724
Interest on investments	20	20	356	336
Total revenues	<u>26,020</u>	<u>26,020</u>	<u>38,080</u>	<u>12,060</u>
Expenditures:				
Capital outlay	65,000	65,000	-	(65,000)
Other services and charges	10,000	10,000	-	(10,000)
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (48,980)</u>	<u>\$ (48,980)</u>	<u>\$ 38,080</u>	<u>\$ 87,060</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Driver Improvement Program				
Revenues:				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Personal services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Public Defender Records/Automation				
Revenues:				
Fines and fees	\$ 461	\$ 461	\$ 901	\$ 440
Interest on investments	-	-	3	3
Total revenues	461	461	904	443
Expenditures:				
Other services and charges	461	461	-	(461)
Total expenditures	461	461	-	(461)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 904	\$ 904
Arrestee Medical				
Revenues:				
Fines and fees	\$ 6,500	\$ 6,500	\$ 7,856	\$ 1,356
Interest on investments	10	10	7	(3)
Total revenues	6,510	6,510	7,863	1,353
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,510	6,510	7,863	1,353
Transfers out	(6,510)	(6,510)	(6,510)	-
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ 1,353	\$ 1,353

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Sheriff TBL				
Revenues:				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Personal services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures:	\$ -	\$ -	\$ -	\$ -
Coroner's Fee				
Revenues:				
Intergovernmental	\$ -	\$ 27,000	\$ 11,427	\$ (15,573)
Fines and fees	37,500	37,500	51,619	14,119
Interest on investments	15	15	45	30
Total revenues	37,515	64,515	63,091	(1,424)
Expenditures:				
Personal services	-	-	4,858	4,858
Contractual services	5,000	5,000	16,215	11,215
Supplies	3,000	3,000	2,263	(737)
Capital outlay	2,000	39,000	44,075	5,075
Other services and charges	9,450	9,450	671	(8,779)
Debt service principal	10,000	10,000	-	(10,000)
Debt service interest	2,500	2,500	-	(2,500)
Total expenditures	31,950	68,950	68,082	(868)
Excess (deficiency) of revenues over expenditures:	\$ 5,565	\$ (4,435)	\$ (4,991)	\$ (556)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Health				
Revenues:				
Property taxes	\$ 540,900	\$ 540,900	\$ 523,875	\$ (17,025)
Intergovernmental	3,246,366	4,012,539	3,095,338	(917,201)
Licenses and permits	234,500	234,500	268,110	33,610
Fines and fees	299,775	300,470	256,362	(44,108)
Interest on investments	750	750	24,997	24,247
Miscellaneous	23,710	23,940	36,581	12,641
Total revenues	<u>4,346,001</u>	<u>5,113,099</u>	<u>4,205,263</u>	<u>(907,836)</u>
Expenditures:				
Personal services	2,026,146	2,281,071	2,028,903	(252,168)
Contractual services	1,061,771	1,489,055	907,640	(581,415)
Supplies	644,348	712,000	427,365	(284,635)
Capital outlay	140,000	195,000	128,241	(66,759)
Other services and charges	308,963	271,200	169,392	(101,808)
Total expenditures	<u>4,181,228</u>	<u>4,948,326</u>	<u>3,661,541</u>	<u>(1,286,785)</u>
Excess (deficiency) of revenues over expenditures	164,773	164,773	543,722	378,949
Transfers out	<u>(164,773)</u>	<u>(164,773)</u>	<u>(164,773)</u>	<u>-</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,949</u>	<u>\$ 378,949</u>
IKAN-ROE Building Fund				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 79	\$ 29
Miscellaneous	48,000	48,000	51,000	3,000
Total revenues	<u>48,050</u>	<u>48,050</u>	<u>51,079</u>	<u>3,029</u>
Expenditures:				
Contractual services	500	500	-	(500)
Other services and charges	47,550	47,550	48,037	487
Total expenditures	<u>48,050</u>	<u>48,050</u>	<u>48,037</u>	<u>(13)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>3,042</u>	<u>3,042</u>
Other Financing Sources				
Sale of capital assets	<u>-</u>	<u>-</u>	<u>16,800</u>	<u>16,800</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,842</u>	<u>\$ 19,842</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Veterans Assistance				
Revenues:				
Property taxes	\$ 265,865	\$ 265,865	\$ 271,608	\$ 5,743
Intergovernmental	-	-	523	523
Interest on investments	-	-	444	444
Total revenues	<u>265,865</u>	<u>265,865</u>	<u>272,575</u>	<u>6,710</u>
Expenditures:				
Personal services	159,918	159,918	137,193	(22,725)
Contractual services	10,000	10,000	5,852	(4,148)
Supplies	3,800	3,800	5,019	1,219
Capital outlay	5,000	5,000	19,421	14,421
Insurances	30,500	30,500	27,680	(2,820)
Other services and charges	91,480	91,480	57,489	(33,991)
Total expenditures	<u>300,698</u>	<u>300,698</u>	<u>252,654</u>	<u>(48,044)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (34,833)</u>	<u>\$ (34,833)</u>	<u>\$ 19,921</u>	<u>\$ 54,754</u>
Forfeited Funds - Sheriff				
Revenues:				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Personal services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Seized Task Force				
Revenues:				
Interest on investments	\$ 68	\$ 68	\$ 60	\$ (8)
Total revenues	<u>68</u>	<u>68</u>	<u>60</u>	<u>(8)</u>
Expenditures:				
Capital outlay	50,000	50,000	12,555	(37,445)
Other services and charges	4,000	4,000	4,890	890
Total expenditures	<u>54,000</u>	<u>54,000</u>	<u>17,445</u>	<u>(36,555)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ (53,932)</u>	<u>\$ (53,932)</u>	<u>\$ (17,385)</u>	<u>\$ 36,547</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 3,942,402	\$ 3,942,402	\$ 4,189,422	\$ 247,020
Interest on investments	1,750	1,750	70,462	68,712
Total revenues	<u>3,944,152</u>	<u>3,944,152</u>	<u>4,259,884</u>	<u>315,732</u>
Expenditures:				
Personal services	1,166,413	1,166,413	1,138,575	(27,838)
Capital outlay	-	-	7,315	7,315
Other services and charges	<u>7,700,579</u>	<u>7,700,579</u>	<u>1,912,759</u>	<u>(5,787,820)</u>
Total expenditures	<u>8,866,992</u>	<u>8,866,992</u>	<u>3,058,649</u>	<u>(5,808,343)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (4,922,840)</u>	<u>\$ (4,922,840)</u>	<u>\$ 1,201,235</u>	<u>\$ 6,124,075</u>
Township Bridge				
Revenues:				
Intergovernmental	\$ 442,294	\$ 442,294	\$ 8,630	\$ (433,664)
Interest on investments	20	20	4	(16)
Total revenues	<u>442,314</u>	<u>442,314</u>	<u>8,634</u>	<u>(433,680)</u>
Expenditures:				
Other services and charges	<u>475,624</u>	<u>475,624</u>	<u>2,596</u>	<u>(473,028)</u>
Total expenditures	<u>475,624</u>	<u>475,624</u>	<u>2,596</u>	<u>(473,028)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (33,310)</u>	<u>\$ (33,310)</u>	<u>\$ 6,038</u>	<u>\$ 39,348</u>
Township Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 3,216,556	\$ 3,216,556	\$ 2,760,084	\$ (456,472)
Interest on investments	2,175	2,175	37,051	34,876
Total revenues	<u>3,218,731</u>	<u>3,218,731</u>	<u>2,797,135</u>	<u>(421,596)</u>
Expenditures:				
Other services and charges	<u>6,349,638</u>	<u>6,349,638</u>	<u>2,708,173</u>	<u>(3,641,465)</u>
Total expenditures	<u>6,349,638</u>	<u>6,349,638</u>	<u>2,708,173</u>	<u>(3,641,465)</u>
Excess (deficiency) of revenues over expenditure:	<u>\$ (3,130,907)</u>	<u>\$ (3,130,907)</u>	<u>\$ 88,962</u>	<u>\$ 3,219,869</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Geographical Information System				
Revenues:				
Fines and fees	\$ 275,000	\$ 275,000	\$ 231,861	\$ (43,139)
Interest on investments	151	151	1,489	1,338
Total revenues	<u>275,151</u>	<u>275,151</u>	<u>233,350</u>	<u>(41,801)</u>
Expenditures:				
Personal services	180,866	180,866	140,809	(40,057)
Contractual services	22,000	22,000	30,147	8,147
Supplies	1,500	1,500	774	(726)
Capital outlay	34,000	34,000	894	(33,106)
Other services and charges	5,250	5,250	1,211	(4,039)
Total expenditures	<u>243,616</u>	<u>243,616</u>	<u>173,835</u>	<u>(69,781)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ 31,535</u>	<u>\$ 31,535</u>	<u>\$ 59,515</u>	<u>\$ 27,980</u>
Contract Appraisal Work				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 19	\$ 19
Total revenues	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
Expenditures:				
Contractual services	-	-	4,729	4,729
Total expenditures	<u>-</u>	<u>-</u>	<u>4,729</u>	<u>4,729</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,710)</u>	<u>\$ (4,710)</u>
Drug Court Fund				
Revenues:				
Fines and fees	\$ 12,000	\$ 12,000	\$ 20,571	\$ 8,571
Interest on investments	-	-	64	64
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>20,635</u>	<u>8,635</u>
Expenditures:				
Other services and charges	7,500	7,500	3,816	(3,684)
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>3,816</u>	<u>(3,684)</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 16,819</u>	<u>\$ 12,319</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Teen Court Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 9,942	\$ 9,942
Interest on investments	-	-	45	45
Total revenues	-	-	9,987	9,987
Expenditures:				
Other services and charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures:	\$ -	\$ -	\$ 9,987	\$ 9,987
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 1,530	\$ 1,530
Interest on investments	-	-	4	4
Total revenues	-	-	1,534	1,534
Expenditures:				
Other services and charges	-	-	2,733	2,733
Total expenditures	-	-	2,733	2,733
Excess (deficiency) of revenues over expenditures:	\$ -	\$ -	\$ (1,199)	\$ (1,199)
WIOA Grants				
Revenues:				
Intergovernmental	\$ 2,329,487	\$ 2,329,487	\$ 1,910,408	\$ (419,079)
Total revenues	2,329,487	2,329,487	1,910,408	(419,079)
Expenditures	2,331,653	2,331,653	1,912,576	(419,077)
Excess (deficiency) of revenues over expenditures:	\$ (2,166)	\$ (2,166)	\$ (2,168)	\$ (2)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 3,627	\$ 3,627
Miscellaneous	<u>-</u>	<u>-</u>	<u>24,750</u>	<u>24,750</u>
Total revenues	<u>-</u>	<u>-</u>	<u>28,377</u>	<u>28,377</u>
Expenditures:				
Contractual services	<u>-</u>	<u>-</u>	<u>24,822</u>	<u>24,822</u>
Other services and charges	<u>-</u>	<u>-</u>	<u>3,737</u>	<u>3,737</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>28,559</u>	<u>28,559</u>
Excess (deficiency) of revenues over expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (182)</u>	<u>\$ (182)</u>
River Conservation				
Revenues:				
Intergovernmental	\$ 1,000,000	\$ 1,000,000	\$ -	<u>\$ (1,000,000)</u>
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u><u>(1,000,000)</u></u>
Expenditures:				
Contractual services	500,000	500,000	<u>-</u>	<u>(500,000)</u>
Other services and charges	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u><u>(1,000,000)</u></u>
Excess (deficiency) of revenues over expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
2009 Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 249,990	\$ 249,990	\$ 250,191	\$ 201
Interest on investments	25	25	184	159
Miscellaneous Income	35,000	35,000	18,113	(16,887)
Total revenue	<u>285,015</u>	<u>285,015</u>	<u>268,488</u>	<u>(16,527)</u>
Expenditures:				
Debt service principal	180,000	180,000	180,000	-
Debt service interest	104,990	104,990	104,990	-
Total expenditures	<u>284,990</u>	<u>284,990</u>	<u>284,990</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ (16,502)</u>	<u>\$ (16,527)</u>
2011 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 664,975	\$ 664,975	\$ 665,102	\$ 127
Interest on investments	50	50	489	439
Total revenue	<u>665,025</u>	<u>665,025</u>	<u>665,591</u>	<u>566</u>
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	590,000	590,000	590,000	-
Debt service interest	74,975	74,975	74,975	-
Total expenditures	<u>669,975</u>	<u>669,975</u>	<u>669,975</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,950)</u>	<u>\$ (4,950)</u>	<u>\$ (4,384)</u>	<u>\$ 566</u>
2012 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 416,528	\$ 416,528	\$ 416,607	\$ 79
Interest on investments	50	50	308	258
Total revenue	<u>416,578</u>	<u>416,578</u>	<u>416,915</u>	<u>337</u>
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	380,000	380,000	380,000	-
Debt service interest	36,528	36,528	36,528	-
Total expenditures	<u>421,528</u>	<u>421,528</u>	<u>421,528</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,950)</u>	<u>\$ (4,950)</u>	<u>\$ (4,613)</u>	<u>\$ 337</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
2012A GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 639,303	\$ 639,303	\$ 639,425	\$ 122
Interest on investments	60	60	469	409
Total revenue	639,363	639,363	639,894	531
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	595,000	595,000	595,000	-
Debt service interest	44,303	44,303	44,303	-
Total expenditures	644,303	644,303	644,303	-
Excess (deficiency) of revenues over expenditures	\$ (4,940)	\$ (4,940)	\$ (4,409)	\$ 531
Public Building Commission-Health Department				
Revenues:				
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
Expenditures:				
Other services and charges	-	-	14,333	14,333
Debt service principal	-	-	138,750	138,750
Debt service interest	-	-	32,430	32,430
Total expenditures	-	-	185,513	185,513
Excess (deficiency) of revenues over expenditures	-	-	(185,513)	(185,513)
Other financing sources (uses)				
Transfers in	-	-	187,430	187,430
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -	\$ 1,917	\$ 1,917
2022 Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
Expenditures:				
Other services and charges	-	3,000	93,385	90,385
Total expenditures	-	3,000	93,385	90,385
Excess (deficiency) of revenues over expenditures	-	(3,000)	(93,385)	(90,385)
Other financing sources (uses)				
Issuance of debt	-	3,000	75,000	72,000
Bond premium	-	-	20,447	20,447
Total other financing sources (uses)	-	3,000	95,447	92,447
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -	\$ 2,062	\$ 2,062

Kankakee County, Illinois
Budgetary Comparison Schedule
Capital Projects Funds
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
Public Building Commission Capital Project Fund				
Revenues:				
Intergovernmental	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)
Miscellaneous Income	50	50	-	(50)
Total revenue	<u>\$ 400,050</u>	<u>\$ 400,050</u>	<u>\$ -</u>	<u>\$ (400,050)</u>
Expenditures:				
Capital outlay	468,853	468,853	-	(468,853)
Professional Fees	-	-	36,433	36,433
Total expenditures	<u>468,853</u>	<u>468,853</u>	<u>36,433</u>	<u>(432,420)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (68,803)</u>	<u>\$ (68,803)</u>	<u>\$ (36,433)</u>	<u>\$ 32,370</u>
2022 Project Capital Project Fund				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 926	\$ 926
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 926</u>	<u>\$ 926</u>
Expenditures:				
Capital outlay	-	1,401,000	-	(1,401,000)
Total expenditures	<u>-</u>	<u>1,401,000</u>	<u>-</u>	<u>(1,401,000)</u>
Excess (deficiency) of revenues over expenditures	-	(1,401,000)	926	1,401,926
Other financing sources (uses):				
Issuance of debt	-	1,401,000	1,400,000	(1,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400,926</u>	<u>\$ 1,400,926</u>

Kankakee County, Illinois

Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budgetary Basis

911 System Fee Fund

For the Year Ended November 30, 2022

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 3,934,482	\$ 3,930,890	\$ (3,592)	\$ 1,463,716	\$ 1,922,990	\$ 459,274	\$ 5,398,198	\$ 5,853,880	\$ 455,682
Miscellaneous	-	2,085	2,085	3,000	6,630	3,630	3,000	8,715	5,715
Total operating revenues	<u>3,934,482</u>	<u>3,932,975</u>	<u>(1,507)</u>	<u>1,466,716</u>	<u>1,929,620</u>	<u>462,904</u>	<u>5,401,198</u>	<u>5,862,595</u>	<u>461,397</u>
Operating expenses:									
Personal services	3,337,385	2,728,554	(608,831)	177,635	562,085	384,450	3,515,020	3,290,639	(224,381)
Contractual services	25,000	20,590	(4,410)	495,050	181,917	(313,133)	520,050	202,507	(317,543)
Supplies and materials	444,806	18,513	(426,293)	7,480	327,693	320,213	452,286	346,206	(106,080)
Other services and charges	99,091	93,514	(5,577)	613,240	41,067	(572,173)	712,331	134,581	(577,750)
Equipment	30,000	-	(30,000)	143,000	108,542	(34,458)	173,000	108,542	(64,458)
Total operating expenses	<u>3,936,282</u>	<u>2,861,171</u>	<u>(1,075,111)</u>	<u>1,436,405</u>	<u>1,221,304</u>	<u>(215,101)</u>	<u>5,372,687</u>	<u>4,082,475</u>	<u>(1,290,212)</u>
Operating income (loss)	(1,800)	1,071,804	1,073,604	30,311	708,316	678,005	28,511	1,780,120	1,751,609
Nonoperating revenue (expense):									
Interest income	1,800	9,659	7,859	5,220	6,511	1,291	7,020	16,170	9,150
Transfers out	-	-	-	(35,531)	-	35,531	(35,531)	-	35,531
Net nonoperating revenue (loss)	<u>1,800</u>	<u>9,659</u>	<u>7,859</u>	<u>(30,311)</u>	<u>6,511</u>	<u>36,822</u>	<u>(28,511)</u>	<u>16,170</u>	<u>44,681</u>
Change in net position	<u>\$ -</u>	<u>\$ 1,081,463</u>	<u>\$ 1,081,463</u>	<u>\$ -</u>	<u>\$ 714,827</u>	<u>\$ 714,827</u>	<u>\$ -</u>	<u>\$ 1,796,290</u>	<u>\$ 1,796,290</u>

Explanation of differences between budgetary change in net position and change in net position under generally accepted accounting principles (GAAP):

Actual change in net position, budgetary basis	\$ 1,796,290
Capitalized equipment is not an expense under GAAP	108,542
Depreciation expense is an expense under GAAP	(327,503)
Changes in net pension asset or liability and deferred outflows of resources related to pensions are GAAP expenses	409,582
Change in net position as reported in the statement of revenues, expenses and changes in fund net position	<u>\$ 1,986,911</u>

Kankakee County, Illinois
Combining Statement of Fiduciary
Net Position
Fiduciary Funds - Custodial Funds
November 30, 2022

	Arrowhead Hills S.A.	Drainage Districts	Collector	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary	Circuit Clerk
Assets									
Cash	\$ -	\$ 399,516	\$ 4,587,222	\$ 154,320	\$ 1,153,100	\$ 1,462	\$ 89,211	\$ 691,828	\$ 4,783,903
Investments, at cost	545	103,969	-	-	-	-	-	-	400,159
Receivables:									
Accounts	-	907	-	-	-	-	-	-	-
Due from other governments	-	-	441,026	-	-	-	-	-	-
Total assets	545	504,392	5,028,248	154,320	1,153,100	1,462	89,211	691,828	5,184,062
Liabilities									
Accounts payable	\$ -	\$ 14,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-	-
Property taxes due to other governments	-	-	4,587,222	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-	138,569
Total liabilities	-	14,012	4,587,222	-	-	-	-	-	138,569
Net position									
Held for others	\$ 545	\$ 490,380	\$ 441,026	\$ 154,320	\$ 1,153,100	\$ 1,462	\$ 89,211	\$ 691,828	\$ 5,045,493

Kankakee County, Illinois
Combining Statement of Fiduciary
Net Position
Fiduciary Funds - Custodial Funds
November 30, 2022

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Assets				
Cash	\$ 980,257	\$ 88,524	\$ 327,834	\$ 13,257,177
Investments, at cost	-	-	-	504,673
Receivables:				
Accounts	-	-	19,868	20,775
Due from other governments	-	-	-	441,026
Total assets	980,257	88,524	347,702	14,223,651
Liabilities				
Accounts payable	\$ -	\$ 184	\$ 184	\$ 14,380
Accrued expenses	-	-	2,175	2,175
Property taxes due to other governments	-	-	-	4,587,222
Due to others	-	-	-	138,569
Total liabilities	-	184	2,359	4,742,346
Net position				
Held for others	\$ 980,257	\$ 88,340	\$ 345,343	\$ 9,481,305

Kankakee County, Illinois
Combining Statement of Changes
in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
November 30, 2022

	Arrowhead Hills S.A.	Drainage Districts	Collector	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary	Circuit Clerk
Additions									
Fines, fees, and costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,497,357
Property taxes	-	143,776	189,224,172	-	-	-	-	-	-
Tax redemptions	-	-	-	-	-	-	-	-	-
Sheriff's sale	-	-	-	-	-	-	1,207,848	-	-
Commissary deposits	-	-	-	-	-	-	-	4,904,511	-
Grant	-	-	-	-	-	-	-	-	-
Other receipts	-	9,311	-	223,053	702,741	6,204	-	-	-
Interest income	7	1,830	160,890	171	960	6	453	634	-
Total additions	7	154,917	189,385,062	223,224	703,701	6,210	1,208,301	4,905,145	2,497,357
Deductions									
Distributions of fines, fees, and costs	-	-	-	-	-	-	-	-	2,410,172
Distributions of property taxes	-	-	188,944,036	-	-	-	-	-	-
Drainage district claims	-	208,646	-	-	-	-	-	-	-
Commissary withdrawals	-	-	-	-	-	-	-	4,743,476	-
Distributions to others	-	-	-	160,653	-	19,846	1,382,980	-	-
Administrative expenses	-	-	-	-	-	-	-	-	-
Total deductions	-	208,646	188,944,036	160,653	-	19,846	1,382,980	4,743,476	2,410,172
Change in net position	7	(53,729)	441,026	62,571	703,701	(13,636)	(174,679)	161,669	87,185
Net position, beginning of year	538	544,109	-	91,749	449,399	15,098	263,890	530,159	4,958,308
Total net position	\$ 545	\$ 490,380	\$ 441,026	\$ 154,320	\$ 1,153,100	\$ 1,462	\$ 89,211	\$ 691,828	\$ 5,045,493

Kankakee County, Illinois
Combining Statement of Changes
in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
November 30, 2022

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Additions				
Fines, fees, and costs	\$ 66,794	\$ -	\$ -	\$ 2,564,151
Property taxes	-	-	-	189,367,948
Tax redemptions	3,478,379	-	-	3,478,379
Sheriff's sale				1,207,848
Commissary deposits	-	-	-	4,904,511
Grant	-	-	30,478	30,478
Other receipts	-	8,064	64,017	1,013,390
Interest income	-	36	138	165,125
Total additions	3,545,173	8,100	94,633	202,731,830
Deductions				
Distributions of fines, fees, and costs	66,794	-	-	2,476,966
Distributions of property taxes	-	-	-	188,944,036
Drainage district claims	-	-	-	208,646
Commissary withdrawals	-	-	-	4,743,476
Distributions to others	3,560,675	-	-	5,124,154
Administrative expenses	-	903	43,602	44,505
Total deductions	3,627,469	903	43,602	201,541,783
Change in net position	(82,296)	7,197	51,031	1,190,047
Net position, beginning of year	1,062,553	81,143	294,312	8,291,258
Total net position	\$ 980,257	\$ 88,340	\$ 345,343	\$ 9,481,305

County of Kankakee, Illinois
 Assessed Valuation, Rates and Extensions
 For the tax levy years 2013 through 2022

Extension Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed valuation, net of special districts and general abatements	1,750,453,487	1,736,597,353	1,758,258,357	1,806,729,099	1,862,489,200	1,925,723,108	1,987,831,488	2,080,399,633	2,191,599,825	2,349,545,426
Tax rates:										
General Corporate	0.2500	0.2500	0.2500	0.2500	0.2564	0.2665	0.2694	0.2763	0.2887	0.3133
IMRF	0.2050	0.2144	0.2259	0.2244	0.2258	0.2357	0.2432	0.2385	0.2312	0.2050
County health	0.0260	0.0260	0.0262	0.0262	0.0259	0.0256	0.0257	0.0253	0.0239	0.0237
Liability insurance	0.1662	0.1818	0.1940	0.1928	0.1940	0.1787	0.1631	0.1571	0.1316	0.1299
County highway	0.1070	0.1100	0.1106	0.1100	0.1086	0.1079	0.1079	0.1062	0.1037	0.1020
Social security	0.1110	0.1130	0.1151	0.1132	0.1125	0.1099	0.1097	0.1082	0.1059	0.1033
Veterans	0.0085	0.0090	0.0096	0.0097	0.0108	0.0113	0.0122	0.0123	0.0124	0.0126
Highway matching	0.0488	0.0488	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409	0.0398	0.0391
Joint bridge	0.0488	0.0488	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409	0.0398	0.0391
Bonds and interest	-	-	0.1116	0.1086	0.1057	0.1026	0.0988	0.0947	0.0900	0.0729
Public Building Commission	0.0371	0.0381	-	-	-	-	-	-	-	-
Extension education	0.0135	0.0130	0.0133	0.0131	0.0129	0.0127	0.0127	0.0125	0.0124	0.0123
Revenue Recapture	-	-	-	-	-	-	-	-	0.0017	0.0090
Total tax rates	1.0219	1.0529	1.1423	1.1332	1.1366	1.1339	1.1257	1.1129	1.0811	1.0622
Tax extensions:										
General Corporate	4,376,134	4,341,493	4,395,646	4,516,823	4,775,423	5,132,052	5,355,218	5,748,144	6,327,149	7,361,126
IMRF	3,588,430	3,723,265	3,971,906	4,054,300	4,205,501	4,538,929	4,834,406	4,961,753	5,066,979	4,816,568
County health	455,118	451,515	460,664	473,363	482,385	492,985	510,873	526,341	523,792	556,842
Liability insurance	2,909,254	3,157,134	3,411,021	3,483,373	3,613,229	3,441,267	3,242,153	3,268,308	2,884,145	3,052,060
County highway	1,872,985	1,910,257	1,944,634	1,987,402	2,022,663	2,077,855	2,144,870	2,209,384	2,272,689	2,396,536
Social security	1,943,003	1,962,355	2,023,755	2,045,217	2,095,300	2,116,370	2,180,651	2,250,992	2,320,904	2,427,080
Veterans	148,789	156,294	168,793	175,253	201,149	217,607	242,515	255,889	271,758	296,043
Highway matching	854,221	847,460	756,051	769,667	782,245	799,175	824,950	850,883	872,257	918,672
Joint bridge	854,221	847,460	756,051	769,667	782,245	799,175	824,950	850,883	872,257	918,672
Bonds and interest	-	-	1,962,216	1,962,108	1,968,651	1,975,792	1,963,978	1,970,138	1,972,440	1,712,819
Public Building Commission	649,418	661,643	-	-	-	-	-	-	-	-
Extension education	236,311	225,758	233,848	236,681	240,261	244,567	252,455	260,050	271,758	288,994
Revenue Recapture	-	-	-	-	-	-	-	-	37,257	211,459
Total tax extensions	17,887,884	18,284,634	20,084,585	20,473,854	21,169,052	21,835,774	22,377,019	23,152,768	23,693,386	24,956,871

STATISTICAL SECTION (UNAUDITED)

This part of the Government's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends	140-143
These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.	
Revenue Capacity	144-151
These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.	
Debt Capacity	152-154
These schedules present information to help the reader assess and understand the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	155-156
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	157-160
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

County of Kankakee, Illinois
 Statement of Net Position
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net Invested in Capital Assets	43,520,320	42,378,562	41,993,978	41,601,736	42,883,908	42,352,642	43,705,026	43,353,114	47,504,930	46,857,805
Restricted										
Debt Service	852,428	849,617	848,805	864,308	782,923	775,062	758,793	720,009	729,802	703,873
Capital Projects	221,454	33,563	606,746	602,985	602,985	291,224	355,460	147,313	72,243	1,436,736
Juvenile Detention Services	-	-	-	-	-	2,116,302	1,516,302	891,302	241,302	-
Health Services	-	-	-	-	-	219,447	106,878	376,453	199,529	3,868,705
Other Purposes	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992	30,103,159	30,222,333
Unrestricted	(842,941)	(2,849,145)	(18,952,828)	(21,065,965)	(21,253,036)	(23,146,642)	(23,669,595)	(23,897,919)	(16,060,784)	(1,539,111)
Total Governmental Activities	56,587,444	52,939,769	37,634,188	35,731,524	38,744,536	39,727,629	41,764,489	45,275,264	62,790,181	81,550,341
Business-Type Activities										
Net Invested in Capital Assets	1,582,985	2,221,269	1,903,514	2,116,285	2,210,984	1,982,405	1,701,386	2,422,730	2,045,077	2,406,161
Restricted										
Debt Service	253,841	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,655,903	3,248,290	3,322,145	3,202,725	3,418,587	4,124,249	5,404,762	5,982,097	8,173,730	10,009,525
Total Business-Type Activities	5,492,729	5,469,559	5,225,659	5,319,010	5,629,571	6,106,654	7,106,148	8,404,827	10,218,807	12,415,686
Primary Government										
Net Invested in Capital Assets	45,103,305	44,599,831	43,897,492	43,718,021	45,094,892	44,335,047	45,406,412	45,775,844	49,550,007	49,263,966
Restricted										
Debt Service	1,106,269	849,617	848,805	864,308	782,923	775,062	758,793	720,009	729,802	703,873
Capital Projects	221,454	33,563	606,746	602,985	602,985	291,224	355,460	147,313	72,243	1,436,736
Juvenile Detention Services	-	-	-	-	-	2,116,302	1,516,302	891,302	241,302	-
Health Services	-	-	-	-	-	219,447	106,878	376,453	199,529	3,868,705
Other Purposes	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992	30,103,159	30,222,333
Unrestricted	2,812,962	399,145	(15,630,683)	(17,863,240)	(17,834,449)	(19,022,393)	(18,264,833)	(17,915,822)	(7,887,054)	8,470,414
Total Primary Government	62,080,173	58,409,328	42,859,847	41,050,534	44,374,107	45,834,283	48,870,637	53,680,091	73,008,988	93,966,027

County of Kankakee, Illinois
Changes In Net Position
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities										
General Government	9,880,814	9,064,835	7,042,629	7,520,836	7,826,225	6,641,900	8,915,758	8,376,115	7,783,169	8,296,454
Court Services	9,109,459	8,998,615	8,877,536	8,255,649	8,254,672	8,925,885	8,788,351	9,163,277	8,418,611	8,747,964
Public Safety	25,533,900	25,172,223	25,174,170	24,988,299	25,002,446	26,705,125	29,368,846	27,670,443	24,736,431	24,042,958
Health & Sanitation	3,006,442	2,893,612	3,056,755	2,417,970	2,392,618	2,539,556	3,050,497	3,159,905	3,252,559	3,581,560
Transportation	7,260,319	8,253,217	7,701,481	7,121,719	6,317,221	7,327,179	7,239,835	8,213,797	10,274,501	11,311,959
Veterans Administration	313,913	251,957	275,934	282,080	272,633	233,164	234,878	223,640	204,298	280,555
Economic Development	1,946,789	2,139,385	2,421,815	2,508,024	2,779,290	2,407,102	2,113,078	2,247,584	2,429,536	1,906,212
Interest & Fiscal Charges	855,159	809,993	778,695	713,165	624,538	583,186	533,036	459,236	455,795	374,904
Total Governmental Activities Expenses	57,906,795	57,583,837	55,329,015	53,807,742	53,469,643	55,363,097	60,244,279	59,513,997	57,554,900	58,542,566
Business-Type Activities										
911 Emergency Services	2,782,618	2,856,433	2,932,790	2,973,080	3,495,110	4,057,383	3,819,344	4,116,218	3,823,624	3,891,854
Animal Control	298,905	319,021	319,512	295,148	327,076	313,321	329,281	295,339	323,959	389,390
Total Business-Type Activities Expenses	3,081,523	3,175,454	3,252,302	3,268,228	3,822,186	4,370,704	4,148,625	4,411,557	4,147,583	4,281,244
Total Primary Government Expenses	60,988,318	60,759,291	58,581,317	57,075,970	57,291,829	59,733,801	64,392,904	63,925,554	61,702,483	62,823,810
Program Revenues										
Governmental Activities										
General Government	3,179,827	3,896,307	3,418,176	3,416,713	3,749,673	3,875,219	3,663,303	4,009,955	6,576,688	4,146,797
Court Services	3,602,479	4,406,531	4,978,206	4,311,373	5,410,854	3,701,005	3,793,511	4,407,663	4,671,154	5,000,877
Public Safety	11,893,090	9,346,025	8,061,822	8,197,990	10,665,062	12,542,863	14,614,429	11,748,739	10,373,187	11,356,065
Health & Sanitation	2,363,861	2,311,388	2,211,289	2,065,304	2,069,095	2,273,683	2,471,514	2,974,064	3,408,834	3,778,299
Transportation	3,139,562	1,855,897	1,118,217	945,116	695,266	1,005,656	1,927,963	2,286,083	4,535,695	3,244,354
Veterans Administration	61,372	116	29,077	27,155	-	-	4,087	6,381	3,494	523
Economic Development	1,783,328	2,139,385	2,336,136	2,303,778	2,720,611	2,397,910	2,101,229	2,242,476	2,433,853	1,910,408
Total Governmental Activities Program Revenues	26,023,519	23,955,649	22,152,923	21,267,429	25,310,561	25,796,336	28,576,036	27,675,361	32,002,905	29,437,323
Business-Type Activities										
911 Emergency Services	2,808,869	2,848,699	2,950,636	3,054,566	3,807,575	4,439,938	4,670,237	5,227,009	5,412,224	5,862,595
Animal Control	299,965	306,412	326,775	302,018	315,777	390,906	410,547	438,617	472,669	595,000
Total Business-Type Activities Program Revenues	3,108,834	3,155,111	3,277,411	3,356,584	4,123,352	4,830,844	5,080,784	5,665,626	5,884,893	6,457,595
Total Primary Government Program Revenues	29,132,353	27,110,760	25,430,334	24,624,013	29,433,913	30,627,180	33,656,820	33,340,987	37,887,798	35,894,918
Net (Expense) Revenue										
Governmental Activities	(31,883,276)	(33,628,188)	(33,176,092)	(32,540,313)	(28,159,082)	(29,566,761)	(31,668,243)	(31,838,636)	(25,551,995)	(29,105,243)
Business-Type Activities	27,311	(20,343)	25,109	88,356	301,166	460,140	932,159	1,254,069	1,737,310	2,176,351
Total Primary Government Net (Expense) Revenue	(31,855,965)	(33,648,531)	(33,150,983)	(32,451,957)	(27,857,916)	(29,106,621)	(30,736,084)	(30,584,567)	(23,814,685)	(26,928,892)
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	17,181,977	17,550,415	18,029,074	19,768,052	20,042,349	20,983,228	21,554,924	22,099,582	22,906,912	23,408,638
Sales and Video Gaming	7,707,300	6,709,171	5,123,718	4,977,830	5,204,439	5,562,711	5,417,334	5,328,078	6,896,170	7,333,498
State Income	2,734,356	2,747,656	3,053,559	2,793,579	2,635,887	2,748,295	3,054,587	3,118,580	3,784,393	4,541,340
Replacement & Other	2,623,064	2,739,880	2,791,871	2,733,394	2,770,138	2,702,899	3,380,356	4,338,547	6,424,577	8,240,817
Grants - general purpose	-	-	-	-	-	-	-	-	-	3,367,521
Interest	18,761	13,576	12,764	23,537	95,716	122,105	178,545	68,717	17,793	349,988
Misc.	275,901	523,276	465,132	341,257	423,565	438,193	119,357	395,907	278,951	623,601
Total Governmental Activities	30,541,359	30,283,974	29,476,118	30,637,649	31,172,094	32,557,431	33,705,103	35,349,411	40,308,796	47,865,403
Business-Type Activities										
Interest	13,962	5,719	5,428	6,954	9,395	16,943	67,335	44,610	8,926	20,528
Misc.	-	-	-	(1,959)	-	-	-	-	67,744	-
Total Business-Type Activities	13,962	5,719	5,428	4,995	9,395	16,943	67,335	44,610	76,670	20,528
Total Primary Government	30,555,321	30,289,693	29,481,546	30,642,644	31,181,489	32,574,374	33,772,438	35,394,021	40,385,466	47,885,931
Changes In Net Position										
Governmental Activities	(1,341,917)	(3,344,214)	(3,699,974)	(1,902,664)	3,013,012	6,087,187	2,036,860	3,510,775	14,756,801	18,760,160
Business-Type Activities	41,273	(14,624)	30,537	93,351	310,561	477,083	999,494	1,298,679	1,813,980	2,196,879
Total Primary Government Change In Net Position	(1,300,644)	(3,358,838)	(3,669,437)	(1,809,313)	3,323,573	6,564,270	3,036,354	4,809,454	16,570,781	20,957,039

County of Kankakee, Illinois
 Fund Balances of Governmental Funds
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Non-Spendable										
Prepaid Expenses	659,884	253,733	407,466	198,558	72,915	89,129	423,116	76,754	189,473	623,477
Inventory	-	29,093	21,599	17,644	6,935	15,174	11,373	14,295	11,394	8,138
Restricted for:										
Tort Liability / Claims	477,926	412,250	176,251	525,631	887,254	1,577,918	2,377,040	2,998,015	2,905,277	2,724,734
Unassigned	(1,368,366)	(4,305,261)	(4,920,326)	(4,978,002)	(3,597,798)	(1,081,378)	1,111,435	1,740,794	3,516,056	7,966,726
Total General Fund	(230,556)	(3,610,185)	(4,315,010)	(4,236,169)	(2,630,694)	600,843	3,922,964	4,829,858	6,622,200	11,323,075
Pension Fund										
Non-Spendable										
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Retirement	344,819	-	-	146,849	550,643	581,618	1,100,833	1,679,277	2,340,202	3,986,350
Unassigned	-	(196,990)	(259,665)	-	-	-	-	-	-	-
Total Pension Fund	344,819	(196,990)	(259,665)	146,849	550,643	581,618	1,100,833	1,679,277	2,340,202	3,986,350
County Highway Fund										
Non-Spendable										
Inventory	240,246	254,993	251,289	264,115	306,006	313,614	342,549	368,363	429,868	496,392
Assigned to Transportation	2,922,821	2,983,076	3,258,613	3,598,758	2,944,944	2,596,697	2,484,091	2,302,995	2,080,836	2,256,274
Total County Highway Funds	3,163,067	3,238,069	3,509,902	3,862,873	3,250,950	2,910,311	2,826,640	2,671,358	2,510,704	2,752,666
County Bridge Fund										
Non-Spendable										
Transportation	-	-	-	-	-	-	4,919,414	5,634,667	5,547,070	6,411,671
Total County Bridge Funds	-	-	-	-	-	-	4,919,414	5,634,667	5,547,070	6,411,671
All Other Governmental Fund										
Non-Spendable										
Prepaid Expenses	82,476	7,066	12,189	13,588	9,893	10,766	13,165	107,048	78,119	15,623
Inventory	116,261	62,108	62,064	124,859	92,902	82,545	80,382	134,250	131,212	107,448
Restricted for:										
General Government	726,679	672,671	813,609	990,342	1,068,405	1,261,929	1,466,379	1,556,147	1,796,285	2,000,561
Debt Service	852,428	849,617	848,805	864,308	782,923	775,062	758,793	720,009	729,802	703,873
Judiciary & Court	1,277,662	1,217,609	1,325,358	1,214,588	1,307,738	1,401,575	1,518,654	1,525,133	1,744,020	1,861,117
Public Safety	11,432	44,860	767,236	326,885	232,203	160,056	178,737	240,490	292,842	281,193
Health & Welfare	2,211,258	2,151,233	1,848,171	2,147,814	2,412,325	2,575,480	2,786,741	2,994,191	3,735,834	4,129,429
Public Building Commission	227,922	227,845	228,137	205,756	205,821	206,085	206,992	340,608	342,382	342,279
Capital Projects	146,954	33,563	606,746	602,985	291,224	355,460	147,313	72,243	1,436,736	
Transportation	5,724,958	7,183,088	7,674,636	8,017,352	8,883,327	9,325,752	4,417,658	6,588,032	11,306,644	12,146,220
American Rescue Plan expenditures	-	-	-	-	-	-	-	-	-	146,983
Economic Development	540,806	541,044	472,616	282,122	157,213	-	-	2,168	2,168	-
Assigned-Judiciary and Court	-	-	-	-	-	47,694	100,365	102,237	108,909	106,018
Unassigned	-	-	-	(4,655)	(20,650)	-	-	-	(4,611)	-
Total All Other Governmental Funds	11,918,836	12,990,704	14,659,567	14,785,944	15,735,085	16,138,168	11,883,326	14,457,626	20,335,849	23,277,480
Total Governmental Funds	15,196,166	12,421,598	13,594,794	14,559,497	16,905,984	20,230,940	24,653,177	29,272,786	37,356,025	47,751,242

County of Kankakee, Illinois
 Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Taxes	24,889,277	24,289,041	23,197,404	24,745,882	25,246,788	26,545,939	26,972,258	27,427,660	29,803,082	30,742,136
Intergovernmental	13,077,031	14,149,188	13,496,601	12,681,002	14,053,441	12,219,457	13,716,375	18,360,225	24,809,773	28,526,890
Charges for Services	14,919,498	13,099,206	10,659,964	11,499,717	13,389,362	15,740,466	18,571,779	13,626,867	12,721,163	14,458,828
Licenses & Permits	519,826	519,961	522,137	596,005	505,098	576,188	563,106	591,117	600,548	651,265
Fines & Forfeits	2,157,875	2,070,943	3,238,996	2,245,698	2,548,910	2,751,416	2,423,421	2,384,609	3,119,730	2,373,632
Interest on Investments	18,761	13,618	12,772	23,469	95,672	122,220	178,663	68,734	17,804	349,988
Miscellaneous	345,254	693,723	535,681	444,963	528,616	489,224	305,121	425,153	281,915	610,110
Total Revenues	55,927,522	54,835,680	51,663,555	52,236,736	56,367,887	58,444,910	62,730,723	62,884,365	71,354,015	77,712,849
Expenditures:										
General Government	19,310,137	19,662,199	16,648,088	15,979,189	16,244,269	17,169,332	16,675,676	17,656,305	18,576,672	19,071,842
Judiciary & Court	7,075,228	6,689,760	6,074,130	5,872,663	5,942,504	6,543,727	6,391,955	6,848,149	7,282,259	7,685,758
Public Safety	16,343,747	15,972,709	13,334,959	15,614,389	17,367,434	18,393,690	19,388,006	18,635,389	19,223,115	20,432,435
Health & Welfare	2,886,401	2,771,932	2,807,170	2,331,386	2,319,640	2,491,398	2,866,076	2,929,546	3,431,572	3,889,220
Transportation	5,570,439	5,283,559	4,760,516	4,330,188	4,744,654	5,008,042	5,448,217	5,151,662	8,440,360	9,148,362
Economic Development	1,946,789	1,772,790	2,404,716	2,494,423	2,770,611	2,402,910	2,101,229	2,240,308	2,433,853	1,909,122
Capital Outlay	3,603,699	2,340,170	1,627,268	1,903,603	2,848,273	2,653,583	4,372,611	4,011,726	4,512,657	4,309,004
Debt Service Principal	2,018,835	2,307,138	2,054,815	2,033,027	1,696,427	1,897,510	2,195,900	2,232,673	2,410,346	2,362,330
Debt Service Interest	855,159	809,993	778,695	713,165	624,538	583,186	533,036	459,236	393,525	310,831
Total Expenditures	59,610,434	57,610,250	50,490,357	51,272,033	54,558,350	57,143,378	59,972,706	60,164,994	66,704,359	69,118,904
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,682,912)	(2,774,570)	1,173,198	964,703	1,809,537	1,301,532	2,758,017	2,719,371	4,649,656	8,593,945
Other Financing Sources (Uses):										
Transfers In	2,387,154	2,229,029	2,225,823	233,743	316,313	343,033	215,883	185,570	191,960	193,940
Transfers Out	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)	(316,313)	(343,033)	(215,883)	(185,570)	(191,960)	(193,940)
Proceeds from Refunding Bonds	5,395,000	-	-	-	-	-	-	-	-	-
Proceeds from Long-term Debt	493,390	-	-	-	536,950	1,854,215	1,064,220			1,475,000
Premium on Bonds Sold	25,966	-	-	-	-	-	-	-		20,447
Refunded Debt Proceeds Paid to Escrow	(5,311,965)	-	-	-	-	-	-	-		
Cost of Issuance of Long-term Debt	(105,874)	-	-	-	-	169,209	-	1,273,210		
Sale of Capital Assets	-	-	-	-	-	-	600,000	627,028	676,000	305,292
Total Other Financing Sources (Uses)	496,517	-	-	-	536,950	2,023,424	1,664,220	1,900,238	676,000	1,800,739
Net Change In Fund Balance	(3,186,395)	(2,774,570)	1,173,198	964,703	2,346,487	3,324,956	4,422,237	4,619,609	5,325,656	10,394,684
Debt Service as a Percentage of Noncapital Expenditure	5.19%	5.57%	5.68%	5.48%	4.53%	4.48%	4.82%	4.63%	4.45%	3.99%

County of Kankakee, Illinois

Sales Tax by Category

Last Ten Calendar Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Merchandise	-	-	-	-	-	-	-	-	548	1,341
Food	6,253	6,980	6,540	4,925	-	3,828	2,742	2,189	2,446	9,585
Drinking and Eating Places	30,222	26,357	30,032	34,132	16,122	20,130	14,525	23,614	27,883	35,831
Apparel	412	1,665	234	399	5,384	-	711	-	6,399	9,849
Furniture & HH & Radio	11,599	12,730	13,728	12,280	15,605	13,315	14,046	13,465	14,352	16,803
Lumber, Building, Hardware	50,203	47,919	56,263	58,532	45,514	41,191	20,568	45,148	40,968	100,498
Automotive & Filling Stations	117,081	119,235	72,421	57,466	83,153	87,278	62,696	53,934	67,935	84,411
Drugs & Misc. Retail	84,054	93,030	161,859	131,735	131,878	108,057	112,891	126,406	433,194	470,399
Agriculture & All Others	475,605	711,781	442,791	524,763	709,572	710,311	743,038	452,001	852,236	896,370
Manufacturers	33,338	42,271	61,382	67,964	56,937	60,247	73,610	74,167	80,870	90,496
	808,768	1,061,969	845,249	892,195	1,069,554	1,053,025	1,044,829	791,388	1,526,830	1,715,584

County Direct Sales Tax Rate

1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%

Source: Illinois Department of Revenue

CT = County Sales Tax

IDOR Note: Blank categories have less than 4 taxpayers, therefore no data is shown to protect the confidentiality of individual taxpayers, totals include censored data.

County of Kankakee, Illinois

Sales Tax by Municipality

Last Ten Calendar Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Aroma Park	14,862	10,187	11,275	10,382	11,128	11,848	12,038	14,843	22,715	23,731
Bonfield	1,440	1,328	1,290	1,001	1,032	1,269	1,509	942	2,447	2,575
Bourbonnais	486,751	512,817	518,828	524,267	539,347	559,019	565,770	573,672	734,633	761,202
Bradley	1,381,814	1,389,472	1,445,523	1,424,200	1,440,232	1,537,223	1,541,840	1,480,712	1,767,760	1,695,107
Buckingham	87	67	134	13	36	95	25	237	937	1,058
Cabery	100	209	135	89	106	86	70	39	208	216
Chebanse	5,871	7,463	11,456	12,945	9,849	15,123	12,662	14,173	20,319	25,037
Clark City									2	1
Essex	1,838	2,646	2,436	2,332	2,049	1,604	1,098	1,399	7,024	8,368
Grant Park	21,269	21,882	21,490	20,247	22,983	26,097	22,867	17,442	29,815	40,564
Herscher	66,671	75,445	77,933	78,174	74,948	73,418	69,823	81,289	87,762	84,484
Hopkins Park	1,865	2,468	2,022	2,617	2,553	2,571	2,519	3,046	4,484	4,047
Irwin	509	518	750	1,008	1,113	1,197	1,254	1,529	1,964	2,672
Kankakee	3,994,151	1,976,192	960,455	751,469	616,207	780,683	549,039	567,445	732,708	824,774
Limestone	3,437	3,660	3,301	3,535	3,219	3,658	3,195	2,748	4,504	5,688
Manteno	259,777	362,868	233,894	215,471	220,124	235,649	226,477	225,641	339,543	382,474
Momence	63,881	69,400	62,877	67,868	77,202	84,782	78,129	73,264	90,192	102,983
Reddick	263	283	270	214	110	93	117	80	801	820
Sammons Point	54	245	48	67	46	201	61	34	127	203
St. Anne	32,972	31,962	25,184	20,049	23,135	22,650	19,911	16,782	27,907	29,371
Sun River Terrace	2	12	15	2	119	61	332	2,180	3,072	3,221
Union Hill	2,195	1,296	1,581	1,567	1,148	1,787	1,552	1,817	2,792	3,255
	6,339,809	4,470,420	3,380,897	3,137,517	3,046,686	3,359,112	3,110,288	3,079,312	3,881,716	4,001,851

Co. Direct Sales Tax Rate .25% .25% .25% .25% .25% .25% .25% .25% .25% .25% .25%

Source: Illinois Department of Revenue
CST = Countywide Sales Tax

County of Kankakee, Illinois

Median Tax Rates per \$100 by Tax Year

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County	1.0622	1.0811	1.1129	1.1257	1.1339	1.1366	1.1332	1.1423	1.0529	1.0219
Townships or Road Districts	0.5590	0.5933	0.6204	0.6432	0.6332	0.6376	0.6260	0.6814	0.6841	0.6614
Cities and Villages	0.5052	0.4997	0.4632	0.6512	0.5879	0.4705	0.4708	0.4807	0.4724	0.4623
School Districts										
Elementary Districts	3.2998	3.3488	3.4556	3.4965	2.8153	3.5504	3.5076	3.5463	3.4374	3.2379
High School Districts	2.5956	2.5613	2.6079	2.6461	2.6529	2.6189	2.7007	2.7949	2.7882	2.7190
Unit Districts	4.8014	4.9521	5.0049	5.0674	5.1853	5.5423	5.4842	5.4990	5.4813	5.1738
Community College Districts	0.3845	0.3943	0.3913	0.3963	0.3935	0.4008	0.3976	0.3960	0.3837	0.3731
Special Districts										
Fire Protection Districts	0.5587	0.5730	0.5855	0.5860	0.5867	0.5849	0.5746	0.5959	0.6068	0.5907
Park Districts	0.2612	0.2678	0.2729	0.2732	0.2772	0.2801	0.2803	0.2849	0.2607	0.2520
Sanitary Districts										
Library Districts	0.1780	0.1792	0.1826	0.1824	0.1860	0.1854	0.1841	0.1916	0.1989	0.1978
Multi-township Districts	0.0499	0.0512	0.0531	0.0541	0.0553	0.0567	0.0456	0.0475	0.0479	0.0472
Street Lighting Districts										
Hospital Districts										
Airport Districts	0.0348	0.0372	0.0391	0.0412	0.0418	0.0442	0.0452	0.0452	0.0445	0.0435
Mass Transit Districts										
Cemetery Districts	0.0636	0.0675	0.0701	0.0727	0.0732	0.0735	0.0751	0.0777	0.0776	0.0768
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	0.0527	0.0544	0.0571	0.0582	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Conservancy Districts	0.0724	0.0727	0.0732	0.0732	0.0752	0.0776	0.0776	0.0772	0.0760	0.0740

Source: Kankakee County Clerk

County of Kankakee, Illinois

Extended Taxes By District

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County	24,956,872	23,693,386	23,152,768	22,377,019	21,835,774	21,169,052	20,473,854	20,084,585	18,284,634	17,887,884
Townships or Road Districts	11,114,379	10,793,487	10,631,151	10,428,174	10,222,638	9,956,600	9,622,831	9,482,217	9,505,185	9,396,755
Cities and Villages	25,524,085	25,846,813	23,529,514	23,745,923	23,711,002	28,723,104	26,824,211	26,565,746	26,255,886	26,306,840
TIF	4,030,100	4,846,527	4,524,547	4,371,766	4,303,204	5,263,406	5,043,058	5,391,288	5,080,001	4,832,991
Other Municipalities*	21,493,985	21,000,286	19,004,967	19,374,157	19,407,799	23,459,698	21,781,153	21,391,288	21,175,885	21,473,849
School Districts	139,239,935	131,861,668	128,432,711	124,001,842	120,691,394	117,283,432	112,683,031	108,010,398	103,875,294	101,993,577
Elementary Districts	33,864,244	31,926,425	31,132,226	29,824,633	29,057,116	28,188,443	27,183,539	26,607,437	25,859,671	25,591,895
High School Districts	20,146,626	18,819,566	18,686,595	17,899,413	17,439,641	16,954,652	16,365,228	16,075,996	15,763,084	15,452,793
Unit Districts	73,852,159	70,128,860	68,384,181	66,344,151	64,742,665	62,778,969	60,354,693	56,805,742	54,256,380	53,058,715
Community College Districts	11,376,906	10,986,816	10,229,710	9,933,646	9,451,972	9,361,368	8,779,571	8,521,223	7,996,160	7,890,174
Special Districts	19,852,249	18,806,729	18,391,804	17,838,595	17,379,758	16,904,515	16,164,233	15,889,622	15,150,291	14,231,090
Fire Protection Districts	9,703,744	9,196,640	8,967,259	8,659,537	8,400,795	8,175,916	7,703,212	7,518,585	7,383,764	7,184,826
Park Districts	6,029,197	5,714,656	5,616,780	5,488,404	5,379,355	5,205,166	5,104,807	5,046,280	4,691,187	3,959,049
Sanitary Districts			0	0	0	0	0	0	0	0
Library Districts	3,282,985	3,075,033	2,994,921	2,885,632	2,806,894	2,734,386	2,635,601	2,598,926	2,348,335	2,359,739
Multi-township Districts	317,897	313,975	312,558	310,563	308,902	307,827	244,547	243,066	239,260	233,653
Street Lighting Districts			0	0	0	0	0	0	0	0
Hospital Districts			0	0	0	0	0	0	0	0
Airport Districts	277,086	277,536	276,594	277,134	271,457	276,821	275,070	275,586	275,915	276,414
Mass Transit Districts			0	0	0	0	0	0	0	0
Cemetery Districts	26,148	24,834	24,024	23,419	22,934	22,332	21,840	21,462	20,817	20,811
Miscellaneous Districts			0	0	0	0	0	0	0	0
Special Districts			0	0	0	0	0	0	0	0
Forest Preserve Districts	204,063	193,455	189,276	183,778	179,572	172,569	169,868	176,542	182,001	187,575
Conservancy Districts	11,130	10,599	10,391	10,127	9,847	9,499	9,288	9,176	9,012	9,024
Total Current Tax Extensions	220,687,520	185,155,270	204,137,947	198,391,554	193,840,567	194,036,703	185,768,160	180,032,568	173,071,290	169,816,146

* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois

Equalized Assessed Valuations less exemptions by district

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County	2,349,545,426	2,191,599,825	2,080,399,633	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487
Townships or Road Districts	2,349,746,671	2,191,933,675	2,081,063,126	1,988,648,063	1,926,892,409	1,863,653,510	1,808,022,657	1,758,315,073	1,736,602,712	1,750,459,066
Cities and Villages	1,461,886,992	1,366,304,232	1,303,009,428	1,250,856,736	1,213,928,289	1,171,632,579	1,149,462,479	1,132,230,327	1,133,741,872	1,151,002,282
School Districts										
Elementary Districts	961,045,891	903,271,317	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,253,698
High School Districts	961,045,891	903,271,317	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,189,882
Unit Districts	1,388,499,535	1,288,328,508	1,219,832,695	1,169,236,976	1,129,935,097	1,094,259,704	1,064,123,991	1,035,055,047	1,013,676,464	1,020,263,605
Community College Districts	2,349,545,426	2,191,599,825	2,080,399,633	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487
Special Districts										
Fire Protection Districts	1,752,491,971	1,633,997,892	1,554,583,708	1,492,690,651	1,442,801,976	1,401,305,633	1,352,574,266	1,295,741,451	1,267,844,271	1,268,465,235
Park Districts	1,514,452,946	1,417,304,025	1,347,302,531	1,286,360,594	1,241,084,531	1,198,598,504	1,163,833,824	1,149,333,986	1,159,042,024	1,174,538,049
Sanitary Districts										
Library Districts	1,644,074,598	1,537,346,085	1,465,851,524	1,404,005,991	1,362,585,827	1,318,498,827	1,284,798,571	1,239,246,211	1,120,899,144	1,128,899,786
Multi-township Districts	617,564,532	574,601,213	546,495,219	529,425,257	516,764,299	501,979,477	404,943,223	388,184,491	380,778,855	380,901,961
Street Lighting Districts										
Hospital Districts										
Airport Districts	796,223,269	746,064,184	707,400,573	672,656,340	649,423,550	626,291,464	608,562,424	609,702,701	620,033,902	635,433,580
Mass Transit Districts										
Cemetery Districts	41,112,863	36,791,471	34,270,510	32,212,760	31,330,304	30,384,158	29,080,916	27,621,571	26,826,450	27,097,304
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	387,215,464	355,615,306	331,482,331	315,769,526	299,286,455	287,614,283	283,112,839	294,236,119	303,334,990	312,624,503
Conservancy Districts	15,373,340	14,579,691	14,195,986	13,835,308	13,094,562	12,240,772	11,969,579	11,886,228	11,857,327	12,194,013

Source: Kankakee County Clerk

County of Kankakee, Illinois

Assessed Value and Actual Value of Taxable Property

Last Ten Levy Years

Tax Year	Farm Property	Residential Property	Commercial Property	Railraod Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	5,251,885,650	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	5,210,313,090	1.0529
2015	164,011,237	1,140,527,789	434,543,425	19,175,906	1,758,258,357	5,275,302,601	1.1423
2016	174,827,969	1,173,685,514	439,522,116	18,693,500	1,806,729,099	5,420,729,370	1.1332
2017	185,886,215	1,205,139,571	452,489,442	18,973,972	1,862,489,200	5,588,026,403	1.1366
2018	197,026,319	1,240,761,920	467,420,173	20,514,696	1,925,723,108	5,777,747,099	1.1339
2019	210,371,711	1,291,679,165	466,057,491	19,723,121	1,987,831,488	5,964,090,873	1.1257
2020	224,096,635	1,350,465,067	486,137,038	19,700,893	2,080,399,633	6,241,823,081	1.1129
2021	241,064,555	1,428,718,193	500,101,233	21,715,844	2,191,599,825	6,575,457,021	1.0811
2022	261,613,132	1,544,193,153	519,715,069	24,024,072	2,349,545,426	7,049,341,212	1.0622

Note: Property is assessed annually at 33.33% of actual value

Source: Kankakee County Clerk

County of Kankakee, Illinois

Top Ten Property Taxpayers

Current Year and Ten Years Ago

Tax Year 2021			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Aventis Behring LLC (CSL)	\$19,585,490	0.89%
2	Pembina Coghin LLC	13,498,650	0.62%
3	EDF Renewable Energy	12,920,730	0.59%
4	Nucor Steel Kankakee INC	10,798,168	0.49%
5	CRE Provender Manteno LLC	10,648,819	0.49%
6	Riverside Medical Center	9,589,130	0.44%
7	TF Manteno IL LLC	8,867,141	0.40%
8	Mantkin LLC	7,668,301	0.35%
9	Kelly Creek Wind LLC	6,760,988	0.31%
10	Olymbec Southhaven LLC	<u>5,779,128</u>	0.26%
Total - Top Ten		<u><u>\$106,116,545</u></u>	
Total EAV		\$2,191,599,825	

Tax Year 2011			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Baggy Wrinkle Part LTD	\$11,912,617	0.63%
2	K-Mart Corp	11,633,161	0.61%
3	Midway Snacks LLC	10,385,094	0.55%
4	Sears Logistics Services Inc	7,152,463	0.38%
5	Riverside Medical Center	7,119,729	0.38%
6	Northfield Square LLC	6,102,018	0.32%
7	BHCP Bourbonnais LLC	5,818,786	0.31%
8	Cognis Corp	4,990,109	0.26%
9	Walmart Real Estate Business TR	4,963,459	0.26%
10	Tri Star Estates LLC	<u>4,651,777</u>	0.25%
Total - Top Ten		<u><u>\$74,729,213</u></u>	
Total EAV		\$1,894,580,741	

Source: Kankakee County Assessment Office

County of Kankakee, Illinois

Property Tax Levies and Collections

Last Ten Levy Years

Tax Levy Year	Fiscal Year	Total Taxes Levied	Taxes Collected	Percentage of Taxes Levied	Amount Collected in Subsequent Years	Total Taxes Collected	Percentage of Taxes Levied
2012	2013	17,372,893	17,299,244	99.58%	-	17,299,244	99.58%
2013	2014	17,862,597	17,787,216	99.58%	-	17,787,216	99.58%
2014	2015	18,302,547	18,209,577	99.49%	-	18,209,577	99.49%
2015	2016	20,084,585	19,960,452	99.38%	-	19,960,452	99.38%
2016	2017	20,473,854	20,310,942	99.20%	-	20,310,942	99.20%
2017	2018	21,169,052	21,224,060	100.26%	-	21,224,060	100.26%
2018	2019	21,835,744	21,790,868	99.79%	-	21,790,868	99.79%
2019	2020	22,117,182	22,035,975	99.63%	-	22,035,975	99.63%
2020	2021	22,930,437	22,856,879	99.68%	-	22,856,879	99.68%
2021	2022	23,465,913	23,349,868	99.51%		23,349,868	99.51%

Source: Kankakee County Treasurer

County of Kankakee, Illinois

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business Type Activities								
	General Obligation Bonds		Debt Certificates	Note Payable	Capital Leases	Alternate Revenue Source		Capital Leases	Total Outstanding Debt	Total Personal Income (in 1000s)	Percentage of Personal Income	Population	Debt Per Capita
	General Obligation Bonds	Debt Certificates	Note Payable	Capital Leases	Revenue Bonds	Capital Leases	Outstanding Debt	Total Personal Income (in 1000s)	Percentage of Personal Income	Population	Debt Per Capita		
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698	23,626,135	4,136,363	0.57%	112,120	210.72		
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113	3,971,295	0.51%	111,375	183.00		
2015	16,304,699	-	-	1,996,451	-	-	18,301,150	4,107,989	0.45%	110,879	165.06		
2016	14,815,573	-	-	1,438,424	-	-	16,253,997	4,199,107	0.39%	110,008	147.75		
2017	13,291,318	-	-	1,788,947	-	-	15,080,265	4,369,097	0.35%	109,605	137.59		
2018	11,721,773	-	-	1,615,646	-	-	13,337,419	4,542,931	0.29%	110,024	121.22		
2019	10,101,971	-	-	2,088,966	-	-	12,190,937	4,689,720	0.26%	109,862	110.97		
2020	8,452,064	-	737,155	2,027,348	-	-	11,216,567	5,102,633	0.22%	108,342	103.53		
2021	6,746,866	-	637,048	1,407,109	-	-	8,791,023	5,255,712	0.17%	106,601	82.47		
2022	6,481,882	-	1,426,827	-	-	-	7,908,709	5,413,383	0.15%	106,074	74.56		

Source: Audited Financial Statements

County of Kankakee, Illinois

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	Less: Amounts			Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
	General Obligation Bonds	Available in Debt Service Funds	Total		
2013	18,064,033	685,907	17,378,126	0.99%	155.00
2014	17,331,626	685,907	16,645,719	0.96%	149.46
2015	16,304,699	685,907	15,618,792	0.89%	140.86
2016	14,815,573	864,308	13,951,265	0.77%	126.82
2017	13,291,318	782,923	12,508,395	0.67%	114.12
2018	11,721,773	775,062	10,946,711	0.57%	99.49
2019	10,101,971	758,793	9,343,178	0.47%	85.04
2020	8,452,064	720,009	7,732,055	0.37%	71.37
2021	6,746,866	729,802	6,017,064	0.27%	56.44
2022	6,481,882	701,957	5,779,925	0.25%	54.49

Source: Audited Financial Statements & Annual Report Property Tax Rates

County of Kankakee, Illinois

Schedule of Legal Debt Margin

2022	
Equalized Assessed Valuation (EAV)	2,349,545,426
Legal Debt Limit (2.875% of EAV)	67,549,431
Outstanding Debt	7,908,709
Less Self Supporting Debt	(3,835,447)
Total Debt Applicable to Limit	4,073,262
Legal Debt Margin	63,476,169

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Equalized Assessed Valuation (EAV)	1,750,453,487	1,736,597,353	1,758,258,357	1,806,729,099	1,862,489,200	1,925,723,108	1,987,831,488	2,080,399,633	2,191,599,825	2,349,545,426
Legal Debt Limit (2.875% of EAV)	50,325,538	49,927,174	50,549,928	51,943,462	53,546,565	55,364,539	57,150,155	59,811,489	63,008,495	67,549,431
Outstanding Debt	23,626,135	20,382,113	18,301,150	16,253,997	14,973,947	13,245,646	12,190,937	11,216,567	8,791,023	7,908,709
Less Self Supporting Debt	(23,626,135)	(20,382,113)	(2,131,150)	(1,438,424)	(1,316,842)	(1,189,559)	(1,061,642)	(923,062)	(778,750)	(3,835,447)
Total Debt Applicable to Limit	0	0	16,170,000	14,815,573	13,657,105	12,056,087	11,129,295	10,293,505	8,012,273	4,073,262
Legal Debt Margin	50,325,538	49,927,174	34,379,928	37,127,889	39,889,460	43,308,452	46,020,860	49,517,984	54,996,222	63,476,169

Total net debt applicable to the limit as a percentage of debt limit

0%	0%	32%	29%	26%	22%	19%	17%	13%	6%
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Source: Illinois Compiled Statute, Annual Report, Assessed Values & Ratio of Outstanding Debt by Type

County of Kankakee, Illinois

Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Total Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2013	112,120	4,136,363	36,892	36.9	17,489	10.3%
2014	111,375	3,971,295	35,657	37.3	17,286	7.9%
2015	110,879	4,107,989	37,049	37.3	17,157	6.7%
2016	110,008	4,199,107	38,171	37.4	16,846	6.3%
2017	109,605	4,369,097	39,862	37.7	16,745	5.2%
2018	110,024	4,542,931	41,290	37.6	16,252	5.4%
2019	109,862	4,689,720	42,687	37.7	16,575	5.0%
2020	107,502	5,102,633	46,988	38.2	16,309	8.8%
2021	106,601	5,667,456	53,165	38.6	16,733	6.5%
2022	106,074	N/A	N/A	N/A	16,411	5.8%

Sources:

- (1) Population figures are estimates obtained from the U.S. Census Bureau
- (2) US Department of Commerce - Bureau of Economic Analysis (www.bea.gov)
- (3) U.S. Census Bureau, American Community Survey
- (4) Illinois State Board of Education - School Summary Enrollment Count Report
- (5) Illinois Department of Employment Security - Annual Average Data

N/A = Not Available

County of Kankakee, Illinois

Principal Employers

Current Year & Ten Years Ago

Employer	2022			2012		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	2,791	1	5.26%	2,262	1	4.59%
CSL Behring	1,500	2	2.83%	1,000	4	2.03%
Shapiro Developmental Center	1,200	3	2.26%	1,400	2	2.84%
Cigna Health Care	1,200	4	2.26%	900	5	1.83%
(AMITA)St. Mary's Hospital	750	5	1.41%	1,050	3	2.13%
County of Kankakee	604	6	1.14%	581	7	1.18%
Olivet Nazarene University	560	7	1.06%	531	8	1.08%
Van Drunen Farms	534	8	1.01%	325	11	0.66%
NUCOR	470	9	0.89%	299	14	0.61%
Baker & Taylor Co	454	10	0.86%	725	6	1.47%
Urban Farmer	450	11	0.85%	0		0.00%
Kankakee Community College	375	12	0.71%	385	9	0.78%
Illinois Veterans Home	368	13	0.69%	335	10	0.68%
Momence Packing Co (Jacksonville)	327	14	0.62%	240	17	0.49%
Nexus Indian Oaks	310	15	0.58%	300	12	0.61%
Midwest Transit Equipment	300	16	0.57%	300	13	0.61%
Armstrong World Industries (AHF)	285	17	0.54%	270	15	0.55%
NFI Industries	260	18	0.49%	0		0.00%
Pactiv Evergreen	240	19	0.45%	205	19	0.42%
Silva International	235	20	0.44%	105	21	0.21%
Peddinghaus	230	21	0.43%	250	16	0.51%
Kensing	230	22	0.43%	205	18	0.42%
A.N. Webber	220	23	0.41%	100	22	0.20%
Shoup Manufacturing	200	24	0.38%	200	20	0.41%

Sources: Economic Alliance of Kankakee County

Illinois Department of Commerce and Economic Opportunity Community Profiles

Illinois Department of Employment Security (IDES)

U.S. Bureau of Labor Statistics

Federal Reserve Bank of St. Louis

County of Kankakee, Illinois

Employees by Function

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	114	102	95	107	108	105	106	109	104	101
Court Services	129	118	112	111	119	116	122	137	127	182
Public Safety	236	211	190	180	207	223	233	233	237	202
VAC	3	4	3	3	6	4	5	5	4	8
Animal Control	8	9	7	10	10	11	12	11	11	10
ETSB-911	27	28	28	27	30	29	32	40	35	37
Health	39	38	34	32	31	33	33	35	33	33
Highway	37	40	29	31	30	30	33	31	30	31
Total	593	550	498	501	541	551	576	601	581	604

Source: Kankakee County Finance Department, Health Department, and Highway Department Records

Notes:

General Government: County Admin, Treasurer, County Clerk, Elections, Recorder, Assessment, Board of Review, Planning, Zoning, Auditor, Finance, IT

Public Safety: All Sheriff, Corrections, Coroner, KANCOMM, EMA, ESDA, Maintenance

Court Services: All Courts, Probation, Public Defender, State's Attorney, Jury, Circuit Clerk, Maintenance, Child Support

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Government Activities										
General Government										
Passports Issued	623	646	873	1,017	997	893	867	456	805	504
Birth Certificates	1,481	1,450	1,514	1,466	1,364	1,416	1,429	1,232	1,268	1,223
Death Certificates	1,132	1,171	1,189	1,267	1,269	1,221	1,225	1,410	1,392	1,252
Marriage Registrations	657	654	655	697	631	608	534	531	531	520
Registered Voters	65,782	61,292	62,350	64,829	66,196	68,513	66,206	67,051	70,011	65,500
Ballots Counted	23,664	45,411	9,243	73,767	15,905	48,857	9,854	68,711	15,094	47,691
Number of Documents Recorded	18,272	14,752	16,518	15,703	14,971	14,312	14,875	16,814	18,102	14,379
Assessed Billing Value	1,992,446,053	1,976,338,717	2,002,264,255	2,055,835,641	2,116,735,456	2,179,518,395	2,246,774,994	2,350,376,616	2,471,402,628	2,618,132,881
New Property Value	8,001,133	13,244,207	35,020,455	24,576,701	28,247,808	17,463,374	15,216,153	26,188,492	18,871,856	17,852,141
Total Parcels	55,193	55,190	55,264	55,209	55,273	55,251	55,252	55,290	55,285	55,313
Taxable Parcels	53,425	53,842	53,861	53,804	53,274	53,224	53,149	53,347	53,428	53,517
Total Board of Review Appeals	492	369	326	485	363	322	269	280	244	229
Real Estate Transfer Declarations Processed	4,355	3,912	4,468	4,626	4,482	4,391	4,542	4,361	5,288	4,916
Inspections Conducted	1,893	1,237	1,082	955	1,288	1,251	1,262	1,193	1,241	932
Building Permits Issued	1,078	1,076	729	712	676	662	786	873	840	945
Number of Maintenance Work Orders	1,843	1,516	1,996	2,511	1,980	2,015	1,921	2,036	1,579	2,216
Number of Claims for Payment Processed	9,752	8,962	7,286	6,870	8,716	9,701	9,578	8,717	8,482	10,782
Court Services										
Number of Dissolution of Marriage Filed	200	192	131	167	153	189	188	197	151	165
Total Civil Cases Filed	2,408	2,130	1,784	2,025	1,967	1,897	2,329	2,208	2,130	2,127
Total Criminal Cases Filed	1,139	1,290	1,020	1,026	1,347	1,428	1,709	1,482	1,475	3,688
Total Juvenile Cases Filed	195	221	159	122	221	170	249	91	96	109
Number of Driving under the Influence Filed	289	209	208	157	260	266	291	542	642	489
Total Traffic Cases Filed	5,647	4,928	3,277	3,367	6,148	7,260	8,014	7,680	6,709	1,779
Jurors Summoned	7,685	6,175	6,480	6,895	8,025	9,135	9,245	12,405	10,170	10,670
Jurors Served	3,484	2,852	2,828	2,634	3,579	3,989	4,254	6,910	4,918	5,009
Number of Judges	10	10	10	10	10	10	10	10	10	9
Public Defender Total Pending Cases	3,768	4,424	3,435	3,146	2,901	3,263	3,948	5,217	5,855	5,695
Public Defender Felony Pending Cases	310	390	384	391	520	658	770	963	866	961
Public Defender Felony Cases Closed	659	460	622	637	627	531	643	522	820	657
Juvenile Probation Intakes	147	123	121	35	112	118	106	83	73	106
Total Juvenile Probation Caseload	436	437	353	324	353	385	402	371	253	186
Adult Probation Intakes	341	303	316	280	255	220	298	51	286	282
Total Adult Probation Caseload	1,203	1,153	1,140	973	1,585	1,553	1,379	1,682	2,006	2,244

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety										
Patrol Division										
Calls for Service	41,287	40,179	31,799	35,102	43,799	41,633	41,768	68,311	56,505	56,124
Civil Process	4,799	4,227	4,666	5,634	6,239	5,843	5,199	4,007	4,672	6,036
Citations	2,601	1,648	331	675	1,036	1,811	1,921	2,606	2,532	2,252
Arrests	610	486	289	340	367	381	437	369	476	497
Traffic Accidents	423	472	457	456	486	523	494	426	477	467
Fatal Traffic Accidents	17	15	7	23	19	9	24	13	15	14
Homicides	2	5	2	7	7	6	4	9	19	8
Orders of Protection	1,204	1,081	1,059	1,131	1,102	1,224	1,089	920	1,154	1,227
Domestic Battery	91	121	102	109	83	81	82	92	101	90
Corrections Division										
Average Daily Population	626	503	460	443	537	624	649	546	512	540
Bookings	5,773	4,960	4,311	5,019	7,189	7,211	6,579	3,583	3,325	5,258
Number of Coroner Calls	1,148	1,146	1,313	1,249	1,277	1,276	1,229	1,389	1,457	1,392
Autopsies	126	118	76	102	130	94	89	114	110	108
Health and Sanitation										
Food Sanitation Inspections	1,406	1,519	1,509	1,387	1,389	1,466	1,672	762	1,490	2,557
Food Sanitation Licenses Issued	623	654	601	641	640	640	1,147	620	933	1,150
Mammograms Provided	343	63	34	-	-	-	-	-	-	-
Tobacco Prevention Participants	673	506	404	621	655	363	852	-	-	-
Tuberculosis Skin Tests	473	667	413	511	366	572	587	268	373	205
Lead Screenings	1,286	1,439	1,128	992	874	899	1,200	459	125	137
Number of Patients Vaccinated	1,985	1,315	1,775	1,469	1,658	2,058	3,602	853	21,077	4,866
WIC Average Monthly Caseload	2,647	2,481	2,240	2,071	1,824	1,727	1,584	1,562	1,400	1,612
Veterans Assistance Commission										
Veterans Served	2,813	3,136	3,810	3,686	3,209	2,887	2,597	1,610	2,153	2,359
Financial Assistance Provided for Veterans	48,625	64,874	86,109	65,736	25,760	39,018	53,887	33,891	34,576	31,157
Business-Type Activities										
ETSB-911										
Total 911 Calls	46,986	48,192	49,744	49,777	53,443	53,092	55,418	50,942	53,395	48,603
Cellular 911 Calls	37,571	39,104	41,268	41,788	43,847	43,979	46,506	43,841	45,702	41,748
Wireline 911 Calls	9,415	9,088	8,476	7,989	6,045	5,652	5,441	4,094	3,951	2,905

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois

Capital Asset Statistics

Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
General Administration										
Buildings	4	4	4	4	5	5	5	5	6	6
Buildings/Land Improvements	8	8	8	8	8	10	11	13	13	14
Land	4	5	5	5	5	5	4	4	4	5
Total	16	17	17	17	18	20	20	22	23	25
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	6	7	7	7	7	8	9	10	10	10
Land	1	1	1	1	1	1	0	0	0	0
Total	8	9	9	9	9	10	10	11	11	11
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	6	8	8	9	9	9	10	11	11	12
Land	4	4	4	4	4	4	4	4	4	5
Total	19	21	21	22	22	22	23	24	24	26
Highway										
Buildings	6	6	6	6	6	6	6	6	6	7
Buildings/Land Improvements	8	8	9	9	9	8	9	10	11	12
Highways	76	76	77	78	80	82	83	83	86	86
Land	2	2	2	2	2	2	2	2	2	2
Total	92	92	94	95	97	98	100	101	105	107
Health & Welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	2	2	2	2	2	2	2	2
Total	3	3	3	3	3	3	3	3	3	3
TOTAL Capital Assets	138	142	144	146	149	153	156	161	166	172

Kankakee County, Illinois
Schedule of Findings and Responses
For the year ended November 30, 2022

Finding Number: 2022-001

Criteria or specified requirement: Expenses should be recognized as incurred. Grant revenues are typically recognized when they are earned. An entity may charge only allowable costs incurred during the grant award's period of performance, unless the awarding agency authorizes an extension.

Condition: The County received the AOIC Tech Modernization grant during fiscal year 2022 for the purchase of technology equipment for both the County courthouse and the jail. The grant revenue and related expenses were recognized in the general fund as of November 30, 2022, even though the underlying project had not yet been completed. The expenses were charged to the AOIC Tech Modernization grant even though the costs were not incurred prior to the grant period end date of June 30, 2022.

Additionally, the Kankakee County Health Department (KCHD) ordered technology equipment and related installation services to update their technology capabilities in March 2022 under the COVID-19 ELC Contact Tracing grant. The grant revenue and related expenses were recognized in the health fund as of November 30, 2022, even though the underlying project had not yet been completed.

Cause: The County and the KCHD do not have proper internal controls in place to review outstanding expenditures to ensure all are properly reported on the financial statements at year end. The County and the KCHD also do not have proper internal controls in place to ensure all grant expenditures reported were incurred within the appropriate period.

Effect: Errors in expenditures, prepaid expenses, and grant revenues were not detected and corrected on a timely basis. The errors related to the technology upgrades at the courthouse and the jail resulted in overstatements in the general fund of revenues and expenses by \$539,355, while prepaid assets and deferred revenue are understated by the same amount. At the entity-wide level, revenues and capital assets are overstated by \$539,355, while prepaid assets and deferred revenue are understated by the same amount. The granting agency (AOIC) may request repayment of the grant. The errors related to the KCHD technology upgrades were corrected through audit adjustments, in the amount of \$67,743. Additionally, the KCHD technology upgrades were charged to a major federal grant program, resulting in a federal award finding. The KCHD returned the questioned costs to the grantor.

Context: Project delays of this magnitude are unusual. Supply chain issues caused by the pandemic resulted in significant project delays beyond those encountered by the County or the KCHD in the past. In both instances, the County and the KCHD were provided with invoices from vendors inaccurately indicating that the incomplete portions of the projects were completed. Additionally, the County stated that they contacted the AOIC near the end of the grant period to inform them of the delay and to request guidance. The County stated that the AOIC advised that the project costs would be allowed under the grant; however, no written documentation of this authorization was able to be provided at the time of the audit.

Recommendation: We recommend that the County and the KCHD implement internal controls to review for incomplete projects, services not yet provided, or goods not yet received both at fiscal year end and at grant end dates. We also recommend that the County educate department heads so that they may notify the County Finance Department and/or granting agencies when necessary for these types of situations when they arise.

Management's response: See attached responses.



COUNTY OF KANKAKEE
FINANCE DEPARTMENT
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Management Response to Finding Number: 2022-001

Condition: The County received the AIOC Tech Modernization grant during fiscal year 2022 for the purchase of technology equipment for both the County courthouse and the jail. The grant revenue and related expenses were recognized in the general fund as of November 30, 2022, even though the underlying project had not yet been completed. The expenses were charged to the AOIC Tech Modernization grant even though the costs were not incurred prior to the grant period end date of June 30, 2022.

Corrective Action Plan:

The County will implement a new procedure to communicate with departments and review all capital purchase grants quarterly to ensure that there are no supply chain or other issues that would cause a delay in the completion of the capital grant project. Specifically, the Assistant Finance Director will communicate with each grant department and request by e-mail, that a questionnaire be filled out and returned, to help identify any hidden issues that could violate Uniform Guidance reporting requirements. The County expects to have this procedure in effect no later than July 1, 2023.



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Management Response to Finding Number: 2022-001

Condition:

Additionally, the Kankakee County Health Department (KCHD) ordered technology equipment and related installation services to update their technology capabilities in March 2022 under the COVID-19 ELC Contract Tracing Grant. The grant revenue and related expenses were recognized in the health fund as of November 30, 2022, even though the underlying project had not yet been completed.

Corrective Action Plan:

The Health Department will implement a new procedure to communicate with department heads and review all capital purchase grants monthly to ensure that there are no supply chain or other issues that would cause a delay in completion of the capital grant project. Specifically, the Business Manager and Administrator will identify any hidden issues that could violate Uniform Guidance reporting requirements. The Health Department expects to have this procedure in effect no later than July 1, 2023.

*John Bevis
Administrator*

5-23-23