

# 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**  
**Table of Contents**

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|  | <u>Page</u> |
|--|-------------|
| <b><u>Introductory Section (Unaudited)</u></b>   |             |
| <b>Letter of Transmittal</b> .....   | 1-4         |
| Organization Chart .....   | 5           |
| List of Principal Officers .....   | 6           |
| Certificate of Achievement for Excellence in Financial Reporting .....   | 7           |
| <b><u>Financial Section</u></b>  |             |
| <b>Independent Auditor's Report</b> .....  | 8-10        |
| <b>Independent Auditor's Report on Internal Control Over Financial Reporting<br/>and on Compliance and Other Matters Based on an Audit of Financial Statements<br/>Performed in Accordance with <i>Government Auditing Standards</i></b> ..... | 11-12       |
| <b>Management's Discussion and Analysis</b> .....  | 13-27       |
| <b>Basic Financial Statements:</b>   |             |
| Government-wide Statement of Net Position .....  | 28          |
| Government-wide Statement of Activities .....  | 29          |
| Fund Financial Statements:   |             |
| Balance Sheet - Governmental Funds .....   | 30          |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....  | 31          |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....   | 32          |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of<br>Governmental Funds to the Statement of Activities .....  | 33          |
| Statement of Net Position - Proprietary Funds .....  | 34          |
| Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds .....  | 35          |
| Statement of Cash Flows - Proprietary Funds .....  | 36          |
| Statement of Fiduciary Net Position - Fiduciary Funds .....  | 37          |
| Statement of Changes in Fiduciary Net Position - Fiduciary Funds .....   | 38          |
| Notes to Financial Statements .....  | 39-70       |
| <b>Required Supplementary Information:</b>   |             |
| Schedule of Changes in the IMRF Net Pension Liability and Related Ratios .....   | 72-74       |
| Schedule of Employer Contributions-IMRF .....  | 75          |
| IMRF Summary of Actuarial Methods and Assumptions .....  | 76          |
| Schedule of Changes in the Total OPEB Liability and Related Ratios .....   | 77          |
| Budgetary Comparison Schedules:  |             |
| General Fund - Revenues and Other Financing Sources .....  | 78          |
| General Fund – Expenditures and Other Financing Uses .....   | 79-86       |
| Pension Fund .....   | 87          |
| County Highway Fund .....  | 88          |
| County Bridge Fund .....   | 89          |
| American Rescue Plan Fund .....  | 90          |
| ARPA Lost Revenue Fund .....   | 91          |
| Notes to Required Supplementary Information .....  | 92          |
| <b>Supplementary Information:</b>  |             |
| Disclosure of Tort Expenditures under PA 91-0628 .....   | 94          |
| Combining and Individual Fund Statements and Schedules:  |             |
| Combining Balance Sheet - General Fund .....   | 95          |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund .....  | 96          |
| Combining Balance Sheet - Nonmajor Governmental Funds .....  | 97          |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances –<br>Nonmajor Governmental Funds .....  | 98          |

**Kankakee County, Illinois**  
**Annual Comprehensive Financial Report**  
**As of and for the Year Ended November 30, 2022**  
**Table of Contents**

---

|  |             |
|--|-------------|
| <b>Supplementary Information (Continued):</b>  | <u>Page</u> |
| Combining Balance Sheet - Nonmajor Special Revenue Funds.....  | 99-103      |
| Combining Statement of Revenues, Expenditures, and Changes in Fund<br>Balances - Nonmajor Special Revenue Funds..... | 104-108     |
| Combining Balance Sheet – Debt Service Funds.....  | 109         |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -<br>Debt Service Funds .....            | 110         |
| Combining Balance Sheet – Capital Projects Funds .....   | 111         |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -<br>Capital Projects Funds.....         | 112         |
| Budgetary Comparison Schedule – Tort Liability Fund (reported in General Fund).....                                  | 113         |
| Budgetary Comparison Schedules – Nonmajor Special Revenue Funds .....  | 114-129     |
| Budgetary Comparison Schedules – Debt Service Funds .....  | 130-131     |
| Budgetary Comparison Schedule – Capital Projects Funds.....  | 132         |
| Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budgetary Basis –<br>911 System Fee Fund .....    | 133         |
| Combining Statement of Fiduciary Net Position – Fiduciary Funds - Custodial Funds .....                              | 134-135     |
| Combining Statement of Changes in Fiduciary Net Position-Fiduciary Funds-Custodial Funds ...                         | 136-137     |
| Assessed Valuations, Rates and Extensions .....  | 138         |

**Statistical Section (Unaudited)**

|   |         |
|---|---------|
| Statistical Section Contents .....  | 139     |
| Statement of Net Position – Last Ten Fiscal Years .....                         | 140     |
| Changes in Net Position – Last Ten Fiscal Years.....                            | 141     |
| Fund Balances of Governmental Funds – Last Ten Fiscal Years.....                | 142     |
| Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years .....    | 143     |
| Sales Tax by Category – Last Ten Calendar Years .....                           | 144     |
| Sales Tax by Municipality – Last Ten Calendar Years .....                       | 145     |
| Median Tax Rates per \$100 by Tax Year .....                                    | 146     |
| Extended Taxes by District.....   | 147     |
| Equalized Assessed Valuations less exemptions by district .....                 | 148     |
| Assessed Value and Actual Value of Taxable Property – Last Ten Levy Years ..... | 149     |
| Top Ten Property Taxpayers – Current Year and Ten Years Ago.....                | 150     |
| Property Tax Levies and Collections – Last Ten Levy Years.....                  | 151     |
| Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....                 | 152     |
| Ratio of General Bonded Debt Outstanding – Last Ten Fiscal Years.....           | 153     |
| Schedule of Legal Debt Margin .....   | 154     |
| Demographic and Economic Statistics – Last Ten Years.....                       | 155     |
| Principal Employers – Current Year and Ten Years Ago .....                      | 156     |
| Employees by Function – Last Ten Years .....                                    | 157     |
| Operating Indicators by Function – Last Ten Years .....                         | 158-159 |
| Capital Asset Statistics – Last Ten Fiscal Years.....                           | 160     |

**Other**

|   |         |
|---|---------|
| Schedule of Findings and Responses..... | 161-163 |
|---|---------|



# 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 5<sup>th</sup> 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.

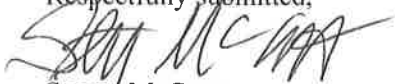
#### *Awards and Acknowledgements*

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.

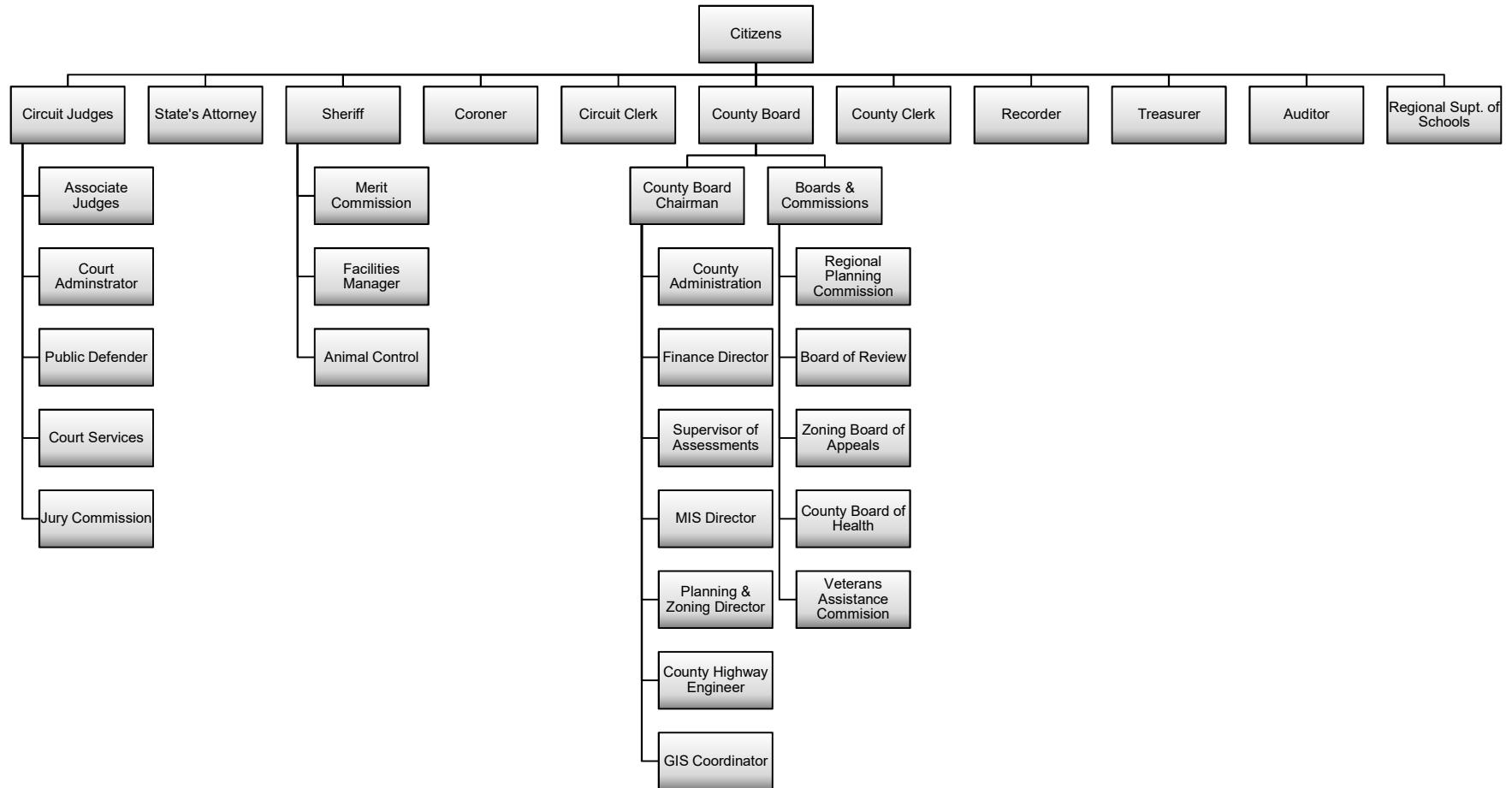
Respectfully submitted,



Steven McCarty

Kankakee County Finance Director

# Kankakee County Organizational Chart





# COUNTY OF KANKAKEE

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

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## COUNTY BOARD

### Chairman

Andrew Wheeler

### Vice Chair

Matt Alexander-Hildebrand

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

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

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

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## APPOINTED OFFICIALS

**Animal Control**  
Kari Laird

**Assessor**  
Erich Blair

**Chief Judge**  
Thomas W. Cunnington

**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. Morill*

Executive Director/CEO

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## 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**

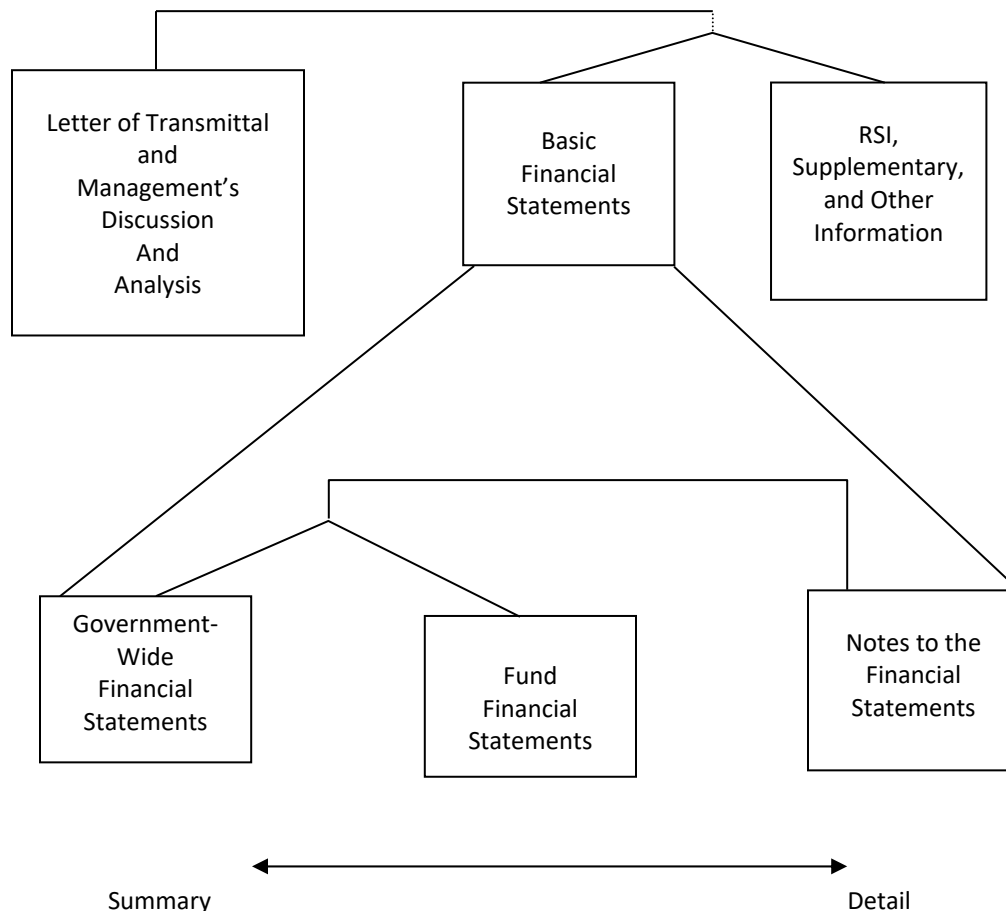


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of 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   |
| <b>Scope</b>                                  | 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                             |
| <b>Required financial statements</b>          | <ul style="list-style-type: none"> <li>Statement of net position</li> <li>Statement of activities</li> </ul>  | <ul style="list-style-type: none"> <li>Balance sheet</li> <li>Statement of revenues, expenditures, and changes in fund balances</li> </ul>  | <ul style="list-style-type: none"> <li>Statement of net position</li> <li>Statement of revenues, expenses, and changes in fund net position</li> <li>Statement of cash flows</li> </ul> | <ul style="list-style-type: none"> <li>Statement of fiduciary net position</li> <li>Statement of changes in fiduciary net position</li> </ul>       |
| <b>Accounting basis and measurement focus</b> | 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   |
| <b>Type of asset/liability information</b>    | 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 |
| <b>Type of inflow/outflow information</b>     | 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)**

|                                  | <b>Governmental Activities</b> |             | <b>Business-Type Activities</b> |             | <b>Total</b> |             |
|----------------------------------|--------------------------------|-------------|---------------------------------|-------------|--------------|-------------|
|                                  | <b>2022</b>                    | <b>2021</b> | <b>2022</b>                     | <b>2021</b> | <b>2022</b>  | <b>2021</b> |
| 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                     | 165,373                        | 132,883     | 13,585                          | 11,203      | 178,958      | 144,086     |
| 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                | 39,339                         | 37,283      | 436                             | 438         | 39,774       | 37,719      |
| 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               | \$ 81,550                      | \$ 62,790   | \$ 12,416                       | \$ 10,219   | \$ 93,966    | \$ 73,009   |

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.

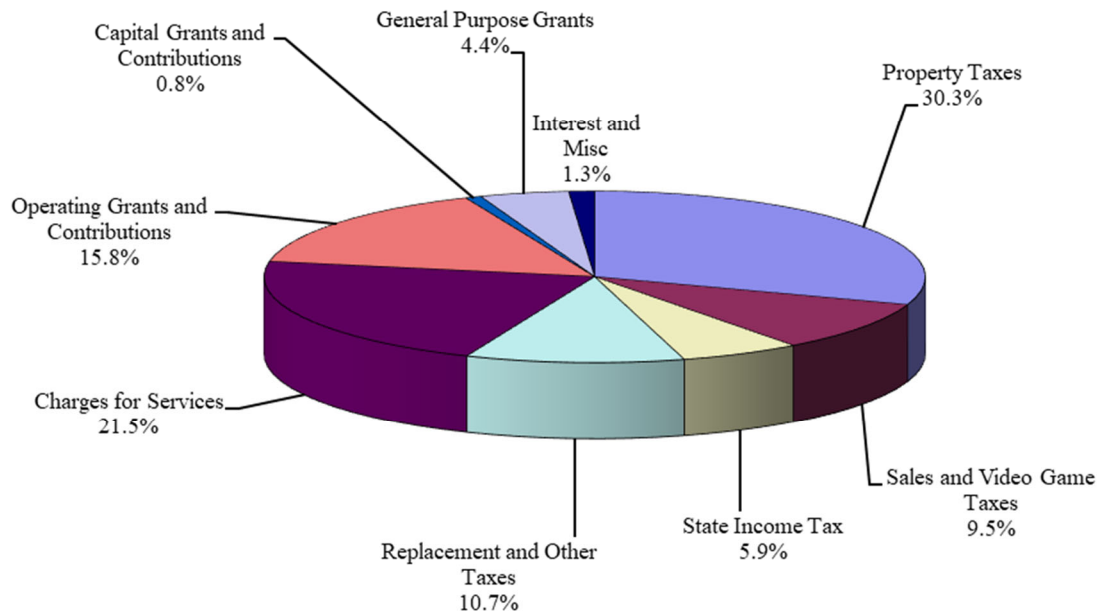
**Exhibit 2****Kankakee County's Changes in Net Position (In Thousands)**

|                                     | <b>Governmental Activities</b> |               | <b>Business-Type Activities</b> |               | <b>Total</b>  |               |
|-------------------------------------|--------------------------------|---------------|---------------------------------|---------------|---------------|---------------|
|                                     | <b>2022</b>                    | <b>2021</b>   | <b>2022</b>                     | <b>2021</b>   | <b>2022</b>   | <b>2021</b>   |
| <b>Revenues</b>                     |                                |               |                                 |               |               |               |
| 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           |
| <b>Total Revenues</b>               | <b>77,303</b>                  | <b>72,312</b> | <b>6,478</b>                    | <b>5,962</b>  | <b>83,781</b> | <b>78,274</b> |
| <b>Expense</b>                      |                                |               |                                 |               |               |               |
| 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           |
| <b>Total Expenses</b>               | <b>58,543</b>                  | <b>57,555</b> | <b>4,281</b>                    | <b>4,148</b>  | <b>62,824</b> | <b>61,703</b> |
| 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          | <b>81,550</b>                  | <b>62,790</b> | <b>12,416</b>                   | <b>10,219</b> | <b>93,966</b> | <b>73,009</b> |

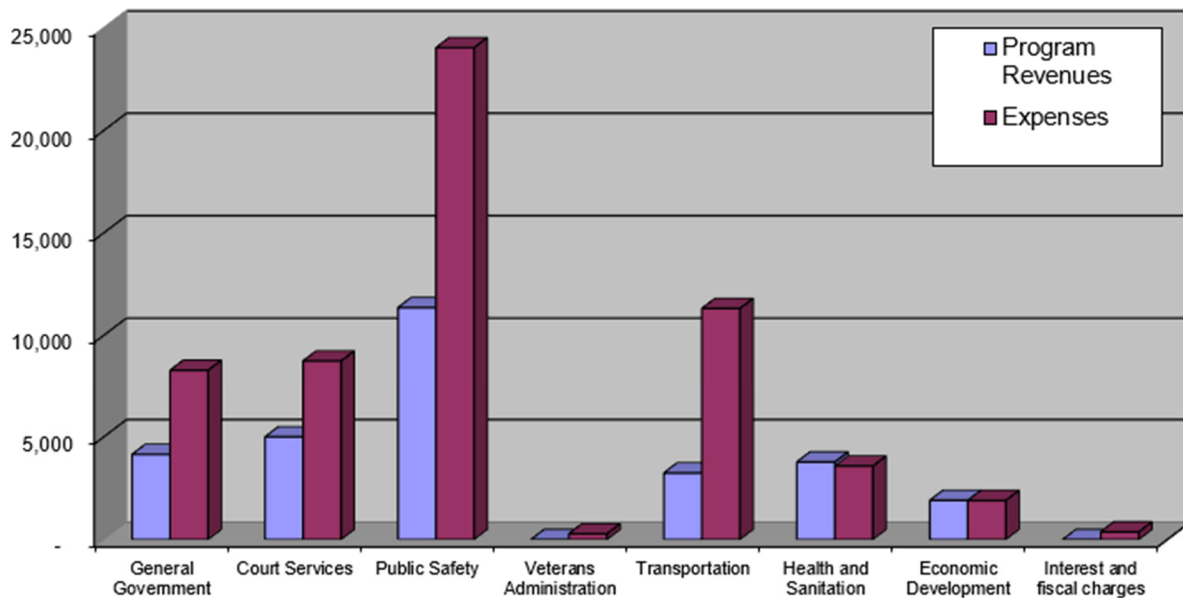
- Governmental activities increased the County's net position by approximately \$18.8 million in 2022. In the prior fiscal year 2021, net position increased by \$14.8 million.
- In 2022 total expenses increased by approximately \$1.1 million. There was an increase in revenues of approximately \$5.5 million. 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**

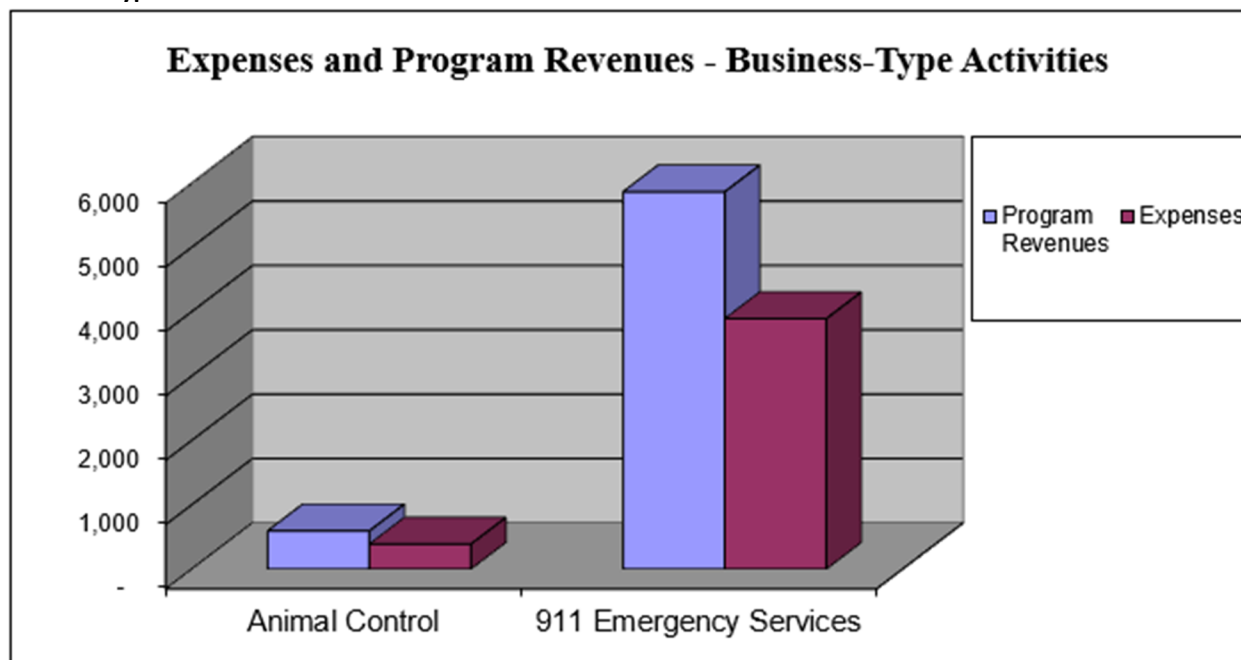


**Expenses and Program Revenues - Governmental Activities**



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.

| <b>Fiscal Year</b> | <b>General Fund</b> | <b>Tort Fund</b> | <b>Pension Fund</b> | <b>Total</b> |
|--------------------|---------------------|------------------|---------------------|--------------|
| 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.

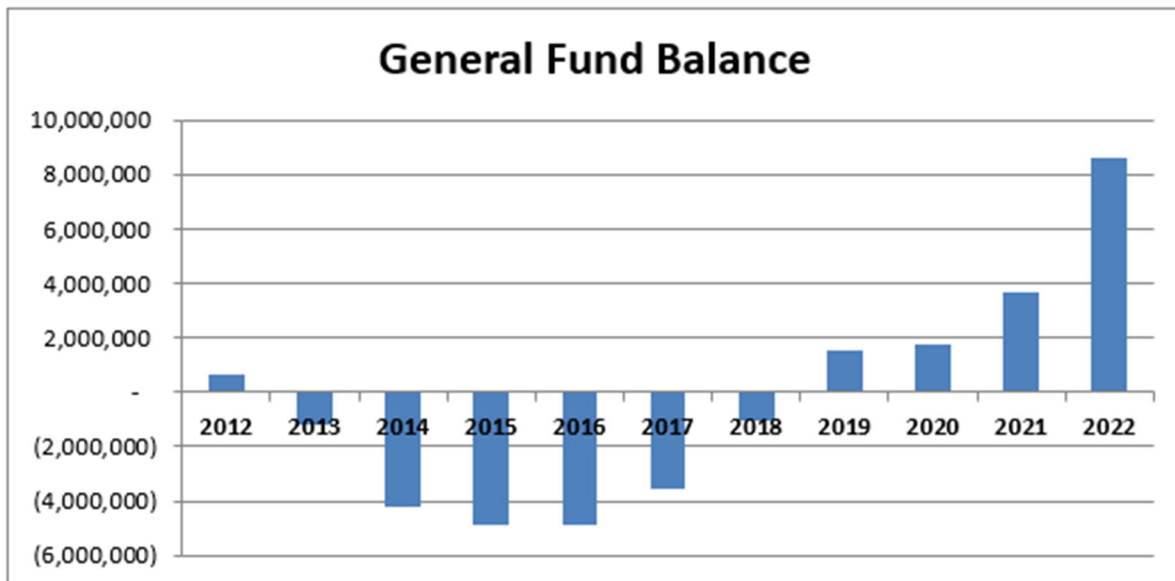
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2021 and 2022, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

|                                   | <b>Actual - 2022<br/>General Fund</b> | <b>2021 General<br/>Fund</b> | <b>Increase<br/>(Decrease)<br/>2021 to 2022</b> | <b>% Change</b> |
|-----------------------------------|---------------------------------------|------------------------------|---|-----------------|
| 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%         |
| <b>Total</b>                      | <b>40,920,455</b>                     | <b>36,108,323</b>            | <b>4,812,132</b>                                | <b>11.8%</b>    |

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.

| <b><u>Revenues</u></b>            | <b><u>Final Budget</u></b> | <b><u>Actual</u></b> | <b><u>Variance</u></b> |
|-----------------------------------|----------------------------|----------------------|------------------------|
| 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)                |

| <b><u>Expenses</u></b> | <b><u>Final Budget</u></b> | <b><u>Actual</u></b> | <b><u>Variance</u></b> |
|------------------------|----------------------------|----------------------|------------------------|
| 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)**

|                             | <b><u>Governmental Activities</u></b> |                    | <b><u>Business-Type Activities</u></b> |                    | <b><u>Total</u></b> |                    |
|-----------------------------|---------------------------------------|--------------------|--|--------------------|---------------------|--------------------|
|                             | <b><u>2022</u></b>                    | <b><u>2021</u></b> | <b><u>2022</u></b>                     | <b><u>2021</u></b> | <b><u>2022</u></b>  | <b><u>2021</u></b> |
| 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              |
| <b>Total Capital Assets</b> | <b>\$ 54,603</b>                      | <b>\$ 56,052</b>   | <b>\$ 2,406</b>                        | <b>\$ 2,046</b>    | <b>\$ 57,009</b>    | <b>\$ 58,098</b>   |

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)**

|                            | <b>Governmental Activities</b> |                  | <b>Business-Type Activities</b> |              | <b>Total</b>     |                  |
|----------------------------|--------------------------------|------------------|---------------------------------|--------------|------------------|------------------|
|                            | <b>2022</b>                    | <b>2021</b>      | <b>2022</b>                     | <b>2021</b>  | <b>2022</b>      | <b>2021</b>      |
| 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            |
| <b>Total</b>               | <b>\$ 17,787</b>               | <b>\$ 23,091</b> | <b>\$ 112</b>                   | <b>\$ 71</b> | <b>\$ 17,899</b> | <b>\$ 23,162</b> |

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](http://www.k3county.net/financedepartment.html).

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

|  | Primary Government   |                      |                      |
|--|----------------------|----------------------|----------------------|
|  | Governmental         | Business-Type        |                      |
|  | Activities           | Activities           | Total                |
| <b>Assets</b>  |                      |                      |                      |
| 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<br>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  | 17,314,901           | 804,098              | 18,118,999           |
| Total assets   | <u>165,372,787</u>   | <u>13,585,178</u>    | <u>178,957,965</u>   |
| <b>Deferred outflows of resources</b>                                    |                      |                      |                      |
| 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  | 1,776,585            | -                    | 1,776,585            |
| Total deferred outflows of resources                                     | <u>6,526,685</u>     | <u>142,195</u>       | <u>6,668,880</u>     |
| <b>Liabilities</b>   |                      |                      |                      |
| 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  | 15,131,968           | 69,400               | 15,201,368           |
| Total liabilities  | <u>39,338,539</u>    | <u>435,810</u>       | <u>39,774,349</u>    |
| <b>Deferred inflows of resources</b>                                     |                      |                      |                      |
| 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   | 1,589,392            | -                    | 1,589,392            |
| Total deferred inflows of resources                                      | <u>51,010,592</u>    | <u>875,877</u>       | <u>51,886,469</u>    |
| <b>Net position</b>  |                      |                      |                      |
| 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   | (1,539,111)          | 10,009,525           | 8,470,414            |
| 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                 | 389,390              | 491,862              | -                                  | 103,138                          |   | 205,610                  | 205,610                  |
| 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<br>Fund      | Pension              | County<br>Highway   | County<br>Bridge    | American<br>Rescue Plan<br>Fund | ARPA<br>Lost Revenue<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|----------------------|---------------------|---------------------|---------------------------------|------------------------------|--------------------------------|--------------------------------|
| <b>Assets</b>  |                      |                      |                     |                     |                                 |                              |                                |                                |
| 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<br>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>           |
| <b>Liabilities</b>   |                      |                      |                     |                     |                                 |                              |                                |                                |
| 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>              |
| <b>Deferred inflows of resources</b>   |                      |                      |                     |                     |                                 |                              |                                |                                |
| 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>              |
| <b>Fund balances</b>   |                      |                      |                     |                     |                                 |                              |                                |                                |
| 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<br>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>           |

**Kankakee County, Illinois**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**November 30, 2022**

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|  |                            |
|--|----------------------------|
| 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<br>Fund      | Pension             | County<br>Highway   | County<br>Bridge    | American<br>Rescue Plan<br>Fund | ARPA<br>Lost Revenue<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>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   | <u>43,562,288</u>    | <u>7,439,808</u>    | <u>3,466,897</u>    | <u>891,264</u>      | <u>2,604,057</u>                | <u>909,915</u>               | <u>18,838,620</u>              | <u>77,712,849</u>              |
| 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   | <u>39,086,568</u>    | <u>5,793,660</u>    | <u>3,272,125</u>    | <u>26,663</u>       | <u>2,603,526</u>                | <u>763,996</u>               | <u>17,572,366</u>              | <u>69,118,904</u>              |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>4,475,720</u>     | <u>1,646,148</u>    | <u>194,772</u>      | <u>864,601</u>      | <u>531</u>                      | <u>145,919</u>               | <u>1,266,254</u>               | <u>8,593,945</u>               |
| 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<br>sources (uses)                      | <u>225,155</u>       | <u>-</u>            | <u>47,190</u>       | <u>-</u>            | <u>-</u>                        | <u>-</u>                     | <u>1,528,394</u>               | <u>1,800,739</u>               |
| 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                             | <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>           |

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**

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|  |                             |
|--|-----------------------------|
| 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><u>\$ 18,760,160</u></u> |

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

|  | Business-Type Activities - Enterprise Funds |                             |               |
|--|---|-----------------------------|---------------|
|  | 911 System<br>Fee Fund                      | Other Enter-<br>prise Funds | Total         |
| <b>Assets</b>                                      |   |                             |               |
| 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                               | 9,925,789                                   | 449,130                     | 10,374,919    |
| Property and equipment                             |   |                             |               |
| Nondepreciable                                     | 82,416                                      | 623,901                     | 706,317       |
| Depreciable  | 5,244,386                                   | 88,248                      | 5,332,634     |
| Accumulated depreciation                           | (3,579,740)                                 | (53,050)                    | (3,632,790)   |
| Net property, plant, and equipment                 | 1,747,062                                   | 659,099                     | 2,406,161     |
| Net pension asset                                  | 804,098                                     | -                           | 804,098       |
| Total long-term assets                             | 2,551,160                                   | 659,099                     | 3,210,259     |
| Total assets                                       | 12,476,949                                  | 1,108,229                   | 13,585,178    |
| <b>Deferred Outflows of Resources</b>              |   |                             |               |
| Deferred outflows of resources related to pensions | 142,195                                     | -                           | 142,195       |
| <b>Liabilities</b>                                 |   |                             |               |
| 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                  | 211,980                                     | 9,634                       | 221,614       |
| Total current liabilities                          | 347,469                                     | 18,941                      | 366,410       |
| Long-term liabilities                              |   |                             |               |
| Accrued sick time                                  | 69,400                                      | -                           | 69,400        |
| Total long-term liabilities                        | 69,400                                      | -                           | 69,400        |
| Total liabilities                                  | 416,869                                     | 18,941                      | 435,810       |
| <b>Deferred Inflows of Resources</b>               |   |                             |               |
| Deferred inflows of resources related to pensions  | 875,877                                     | -                           | 875,877       |
| <b>Net position</b>                                |   |                             |               |
| 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                                 | \$ 11,326,398                               | \$ 1,089,288                | \$ 12,415,686 |

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<br>Fee Fund                      | Other Enter-<br>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            | <u>5,862,595</u>                            | <u>491,862</u>              | <u>6,354,457</u>     |
| 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            | <u>3,891,854</u>                            | <u>389,390</u>              | <u>4,281,244</u>     |
| Operating income (loss)             | <u>1,970,741</u>                            | <u>102,472</u>              | <u>2,073,213</u>     |
| Nonoperating revenue (expense):     |   |                             |                      |
| Interest income                     | 16,170                                      | 4,358                       | 20,528               |
| Grants and contributions            | -   | 103,138                     | 103,138              |
| Net nonoperating revenue (loss)     | <u>16,170</u>                               | <u>107,496</u>              | <u>123,666</u>       |
| Change in net position              | 1,986,911                                   | 209,968                     | 2,196,879            |
| Net position, beginning of year     | <u>9,339,487</u>                            | <u>879,320</u>              | <u>10,218,807</u>    |
| Net position, end of year           | <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 Cash Flows**  
**Proprietary Funds**  
**For the Year Ended November 30, 2022**

|  | Business-Type Activities - Enterprise Funds |                             |                     |
|--|---|-----------------------------|---------------------|
|  | 911 System<br>Fee Fund                      | Other Enter-<br>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  | 16,170                                      | 4,358                       | 20,528              |
| 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>\$ 8,954,776</u>                         | <u>\$ 407,121</u>           | <u>\$ 9,361,897</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**

|                                   | <u>Custodial<br/>Funds</u> |
|-----------------------------------|----------------------------|
| <b>Assets</b>                     |                            |
| 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>          |
| <b>Liabilities</b>                |                            |
| 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>           |
| <b>Net Position</b>               |                            |
| Held for others - custodial funds | <u>9,481,305</u>           |
| Total net position                | <u><u>\$ 9,481,305</u></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<br/>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><u>\$ 9,481,305</u></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**

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**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**

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**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**

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**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.

**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**

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**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 | <u>(42,302)</u>  |
| 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 that 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.

**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**

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**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**

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**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 AAAm 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](http://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**

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**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:

|   | Balances<br>November 30,<br>2021 | Additions             | Retirements<br>and<br>Reclassifications | Balances<br>November 30,<br>2022 |
|---|----------------------------------|-----------------------|---|----------------------------------|
| <b>Governmental activities:</b>           |                                  |                       |   |                                  |
| 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**

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**Note 5 – Capital Assets (Continued)**

|  | Balances<br>November 30,<br>2021 | Additions         | Retirements<br>and<br>Reclassifications | Balances<br>November 30,<br>2022 |
|--|----------------------------------|-------------------|---|----------------------------------|
| <b>Business-type activities:</b>           |                                  |                   |   |                                  |
| Capital assets not being depreciated:      |                                  |                   |   |                                  |
| Land                                       | \$ 61,013                        | \$ 593,901        | \$ -                                    | \$ 654,914                       |
| Construction in progress                   | <u>2,640</u>                     | <u>51,403</u>     | <u>2,640</u>                            | <u>51,403</u>                    |
| 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                     | <u>197,277</u>                   | <u>-</u>          | <u>-</u>                                | <u>197,277</u>                   |
| 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                     | <u>151,489</u>                   | <u>7,739</u>      | <u>-</u>                                | <u>159,228</u>                   |
| 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        | <u>525</u>         |
| Total governmental activities  | <u>\$3,507,186</u> |
| Business-type activities:      |                    |
| 911 Emergency services         | \$ 327,503         |
| Animal control                 | <u>13,856</u>      |
| 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**

|   | Balances<br>November 30,<br>2021 | Additions          | Reductions            | Balances<br>November 30,<br>2022 | Due Within<br>One Year |
|---|----------------------------------|--------------------|-----------------------|----------------------------------|------------------------|
| 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>(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<br>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**

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**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**

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**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<br>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<br>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**

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**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](http://www.imrf.org).

## 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
- 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
- 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**

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**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.

|                                  |   |
|----------------------------------|---|
| <b>Actuarial Cost Method</b>     | Entry Age Normal  |
| <b>Asset Valuation Method</b>    | Market Value of Assets  |
| <b>Price Inflation</b>           | 2.25%   |
| <b>Salary Increases</b>          | 2.85% to 13.75%   |
| <b>Investment Rate of Return</b> | 7.25%.  |
| <b>Retirement Age</b>            | 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.  |
| <b>Mortality</b>                 | 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**

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**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       | 1%                       | -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**

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**Note 8 - Retirement Plans (Continued)**

**Changes in the Net Pension Liability – Regular Plan**

|  | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability (Asset)<br>(A) – (B) |
|--|-----------------------------------|---------------------------------------|---|
| <b>Balances at December 31, 2020</b>   | <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<br>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<br>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>                           |
| <b>Balances at December 31, 2021</b>   | <u>\$ 125,141,345</u>             | <u>\$ 140,724,641</u>                 | <u>\$ (15,583,296)</u>                        |

**Changes in the Net Pension Liability – ECO**

|  | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) – (B) |
|--|-----------------------------------|---------------------------------------|---------------------------------------|
| <b>Balances at December 31, 2020</b>   | <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<br>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<br>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>                      |
| <b>Balances at December 31, 2021</b>   | <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**

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**Note 8 - Retirement Plans (Continued)**

**Changes in the Net Pension Liability – SLEP**

|   | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) – (B) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| <b>Balances at December 31, 2020</b>  | <b>\$ 58,348,468</b>              | <b>\$ 54,193,665</b>                  | <b>\$ 4,154,803</b>                   |
| 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>                    |
| <b>Balances at December 31, 2021</b>  | <b>\$ 60,198,279</b>              | <b>\$ 62,733,982</b>                  | <b>\$ (2,535,703)</b>                 |

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

**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)**

| <b>Deferred Amounts Related to Pensions – Regular Plan</b>                          | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| <i>Deferred Amounts to be Recognized in Pension Expense<br/>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<br>on pension plan investments | <u>-</u>                                      | <u>15,599,917</u>                            |
| Total deferred amounts to be recognized in pension<br>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:

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

| <b>Deferred Amounts Related to Pensions – ECO Plan</b>                              | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| <i>Deferred Amounts to be Recognized in Pension Expense<br/>In Future Periods</i>   |   |  |
| Differences between expected and actual experience                                  | \$ -  | \$ -   |
| Changes of assumptions  | -   | -  |
| Net difference between projected and actual earnings<br>on pension plan investments | <u>-</u>                                      | <u>668,577</u>                               |
| Total deferred amounts to be recognized in pension<br>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**

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**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<br/>December 31</u> | <u>Net Deferred<br/>Outflows (Inflows)<br/>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**

*Deferred Amounts to be Recognized in Pension Expense  
In Future Periods*

|   | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|---|---|--|
| Differences between expected and actual experience                                  | \$ 551,811                                    | \$ 20,492                                    |
| Changes of assumptions  | -   | 163,149                                      |
| Net difference between projected and actual earnings<br>on pension plan investments | -   | <u>7,975,294</u>                             |
| Total deferred amounts to be recognized in pension<br>expense in future periods     | 551,811                                       | 8,158,935                                    |
| <i>Pension contributions made subsequent to the measurement date</i>                | <u>1,097,316</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<br/>December 31</u> | <u>Net Deferred<br/>Outflows (Inflows)<br/>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**

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**Note 8 - Retirement Plans (Continued)**

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

|  | IMRF Regular<br>Plan | IMRF ECO<br>Plan | IMRF SLEP<br>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 21<sup>st</sup> 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**

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**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   | <u>367</u> |
| 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                    | Starting per capita costs were updated. The health care trend rates were reset. Decrements were changed to those in the most recent IMRF Pension Fund valuation report.   |
| Nature of Actuarial Calculations       | 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.<br>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.<br>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**

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**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 &amp;<br/>HSA Option 2</u> | <u>PPO Option 3 &amp;<br/>PPO Option 4</u> |
|----------------------------|--|--|
| IY21 – IY22 <sup>(1)</sup> | 19.58%/19.76%                              | 19.59%/19.60%                              |
| IY22 – IY23 <sup>(1)</sup> | 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% <sup>(1)</sup>; IY22-IY23 = 4.16% <sup>(1)</sup>; 3.00% thereafter  
Vision IY21-IY22 = 0.00% <sup>(1)</sup>; IY22-IY23 = 0.00% <sup>(1)</sup>; 4.00% thereafter

<sup>(1)</sup> Known rate

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

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**Note 9 – Other Post-employment Benefits (Continued)**

| <u>Period</u> | <u>Fiscal Year Trends</u>                  |  |
|---------------|--|--|
|               | <u>HSA Option 1 &amp;<br/>HSA Option 2</u> | <u>PPO Option 3 &amp;<br/>PPO Option 4</u> |
| FY22 – FY23   | 9.39%/9.41%                                | 9.39%                                      |
| FY23 – FY24   | 7.12%                                      | 7.58%                                      |
| FY24 – FY25   | 6.84%                                      | 7.30%                                      |
| FY25 – FY26   | 6.66%                                      | 7.09%                                      |
| FY26 – FY27   | 6.48%                                      | 6.88%                                      |
| FY27 – FY28   | 6.30%                                      | 6.66%                                      |
| FY28 – FY29   | 6.12%                                      | 6.45%                                      |
| FY29 – FY30   | 5.94%                                      | 6.23%                                      |
| FY30 – FY31   | 5.76%                                      | 6.02%                                      |
| FY31 – FY32   | 5.59%                                      | 5.80%                                      |
| FY32 – FY33   | 5.41%                                      | 5.59%                                      |
| FY33 – FY34   | 5.23%                                      | 5.38%                                      |
| FY34 – FY35   | 5.05%                                      | 5.16%                                      |
| FY35 – FY36   | 4.87%                                      | 4.95%                                      |
| FY36 – FY37   | 4.69%                                      | 4.73%                                      |
| FY37 – FY38   | 4.51%                                      | 4.52%                                      |
| Subsequent    | 4.50%                                      | 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                      County stipend: 0.00%  
Trend    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<br>Ages 55-85+ | HSA Option 1      | \$10,603 - \$4,865 | \$11,662 - \$5,351 |
|  | 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, 21<sup>st</sup> Judicial Circuit Probation Officers, and Sherriff 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 <sup>st</sup> 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**

|  | <b>Total OPEB<br/>Liability<br/>(A)</b> | <b>Plan Fiduciary<br/>Net Position<br/>(B)</b> | <b>Net OPEB<br/>Liability (Asset)<br/>(A) – (B)</b> |
|--|---|--|---|
| <b>Balances at November 30, 2021</b>               | <u>\$4,998,663</u>                      | <u>\$ -</u>                                    | <u>\$4,998,663</u>                                  |
| <b>Changes for the year:</b>                       |   |  |   |
| 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 <sup>(1)</sup>                    | (243,843)                               | -  | (243,843)   |
| Other changes                                      | -                                       | -  | -   |
| Net changes  | <u>218,398</u>                          | <u>-</u>                                       | <u>218,398</u>                                      |
| <b>Balances at November 30, 2022</b>               | <u>\$5,217,061</u>                      | <u>\$ -</u>                                    | <u>\$5,217,061</u>                                  |

<sup>(1)</sup> 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.

|                    | <b>1% Lower<br/>(3.19%)</b> | <b>Discount Rate<br/>(4.19%)</b> | <b>1% Higher<br/>(5.19%)</b> |
|--------------------|-----------------------------|----------------------------------|------------------------------|
| 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.

|                    | <b>1% Lower</b> | <b>Healthcare Cost<br/>Trend Rates</b> | <b>1% Higher</b> |
|--------------------|-----------------|--|------------------|
| Net OPEB liability | \$4,732,852     | \$5,217,061                            | \$5,791,865      |

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

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**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:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| 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><u>\$1,776,585</u></u>            | <u><u>\$1,589,392</u></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> | Net Deferred<br>Outflows (Inflows)<br>of Resources |
|---------------------------------|--|
| 2023                            | \$ 13,476  |
| 2024                            | 13,476   |
| 2025                            | 13,476   |
| 2026                            | 17,187   |
| 2027                            | 51,952   |
| Thereafter                      | <u>77,626</u>                                      |
|                                 | <u><u>\$ 187,193</u></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><u>265,304</u></u>    | <u><u>269,924</u></u>    |
| Business-Type Funds:         |                          |                          |
| Non-major enterprise funds   | <u>4,620</u>             | -                        |
| Total Business-Type Funds    | <u><u>4,620</u></u>      | <u><u>-</u></u>          |
| Total                        | <u><u>\$ 269,924</u></u> | <u><u>\$ 269,924</u></u> |

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**

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**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>\$ 193,940</u> | <u>\$ 193,940</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>\$33,877,284</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.

**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**

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**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**

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**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**

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**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**

**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                 |
|---|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>Total Pension Liability</b>  |                        |                       |                       |                       |                       |                      |                      |                      |
| 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)          |
| <b>Net change in total pension liability</b>                                      | <b>5,940,817</b>       | <b>5,289,005</b>      | <b>4,833,047</b>      | <b>7,223,905</b>      | <b>4,606,351</b>      | <b>4,585,548</b>     | <b>5,414,349</b>     | <b>7,327,065</b>     |
| <b>Total pension liability - beginning</b>  | <b>119,200,528</b>     | <b>113,911,523</b>    | <b>109,078,476</b>    | <b>101,854,571</b>    | <b>97,248,220</b>     | <b>92,662,672</b>    | <b>87,248,323</b>    | <b>79,921,258</b>    |
| <b>Total pension liability - ending (A)</b>                                       | <b>\$ 125,141,345</b>  | <b>\$ 119,200,528</b> | <b>\$ 113,911,523</b> | <b>\$ 109,078,476</b> | <b>\$ 101,854,571</b> | <b>\$ 97,248,220</b> | <b>\$ 92,662,672</b> | <b>\$ 87,248,323</b> |
| <b>Plan fiduciary net position</b>  |                        |                       |                       |                       |                       |                      |                      |                      |
| 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              |
| <b>Net change in plan fiduciary net position</b>                                  | <b>18,617,931</b>      | <b>15,121,004</b>     | <b>16,063,922</b>     | <b>(3,640,521)</b>    | <b>12,978,150</b>     | <b>5,170,256</b>     | <b>(471,248)</b>     | <b>5,141,452</b>     |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>122,106,710</b>     | <b>106,985,706</b>    | <b>90,921,784</b>     | <b>94,562,305</b>     | <b>81,584,155</b>     | <b>76,413,899</b>    | <b>76,885,147</b>    | <b>71,743,695</b>    |
| <b>Plan fiduciary net position - ending (B)</b>                                   | <b>\$ 140,724,641</b>  | <b>\$ 122,106,710</b> | <b>\$ 106,985,706</b> | <b>\$ 90,921,784</b>  | <b>\$ 94,562,305</b>  | <b>\$ 81,584,155</b> | <b>\$ 76,413,899</b> | <b>\$ 76,885,147</b> |
| <b>Net pension liability (asset) - ending (A - B)</b>                             | <b>\$ (15,583,296)</b> | <b>\$ (2,906,182)</b> | <b>\$ 6,925,817</b>   | <b>\$ 18,156,692</b>  | <b>\$ 7,292,266</b>   | <b>\$ 15,664,065</b> | <b>\$ 16,248,773</b> | <b>\$ 10,363,176</b> |
| 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.

**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                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>  |                     |                     |                     |                     |                     |                     |                     |                     |
| 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)           |
| <b>Net change in total pension liability</b>                                      | <b>(104,998)</b>    | <b>(83,472)</b>     | <b>(190,847)</b>    | <b>103,669</b>      | <b>(480,313)</b>    | <b>(115,231)</b>    | <b>219,096</b>      | <b>280,906</b>      |
| <b>Total pension liability - beginning</b>  | <b>7,068,788</b>    | <b>7,152,260</b>    | <b>7,343,107</b>    | <b>7,239,438</b>    | <b>7,719,751</b>    | <b>7,834,982</b>    | <b>7,615,886</b>    | <b>7,334,980</b>    |
| <b>Total pension liability - ending (A)</b>                                       | <b>\$ 6,963,790</b> | <b>\$ 7,068,788</b> | <b>\$ 7,152,260</b> | <b>\$ 7,343,107</b> | <b>\$ 7,239,438</b> | <b>\$ 7,719,751</b> | <b>\$ 7,834,982</b> | <b>\$ 7,615,886</b> |
| <b>Plan fiduciary net position</b>  |                     |                     |                     |                     |                     |                     |                     |                     |
| 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              |
| <b>Net change in plan fiduciary net position</b>                                  | <b>346,612</b>      | <b>236,439</b>      | <b>331,365</b>      | <b>(449,505)</b>    | <b>(44,040)</b>     | <b>(29,555)</b>     | <b>142,822</b>      | <b>12,276</b>       |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>3,441,759</b>    | <b>3,205,320</b>    | <b>2,873,955</b>    | <b>3,323,460</b>    | <b>3,367,500</b>    | <b>3,397,055</b>    | <b>3,254,233</b>    | <b>3,241,957</b>    |
| <b>Plan fiduciary net position - ending (B)</b>                                   | <b>\$ 3,788,371</b> | <b>\$ 3,441,759</b> | <b>\$ 3,205,320</b> | <b>\$ 2,873,955</b> | <b>\$ 3,323,460</b> | <b>\$ 3,367,500</b> | <b>\$ 3,397,055</b> | <b>\$ 3,254,233</b> |
| <b>Net pension liability (asset) - ending (A - B)</b>                             | <b>\$ 3,175,419</b> | <b>\$ 3,627,029</b> | <b>\$ 3,946,940</b> | <b>\$ 4,469,152</b> | <b>\$ 3,915,978</b> | <b>\$ 4,352,251</b> | <b>\$ 4,437,927</b> | <b>\$ 4,361,653</b> |
| 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.

**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                 |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Pension Liability</b>  |                       |                      |                      |                      |                      |                      |                      |                      |
| 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)          |
| <b>Net change in total pension liability</b>                                      | <b>1,849,811</b>      | <b>2,660,541</b>     | <b>1,851,296</b>     | <b>3,593,496</b>     | <b>1,241,692</b>     | <b>1,100,326</b>     | <b>2,748,473</b>     | <b>3,562,133</b>     |
| <b>Total pension liability - beginning</b>  | <b>58,348,468</b>     | <b>55,687,927</b>    | <b>53,836,631</b>    | <b>50,243,135</b>    | <b>49,001,443</b>    | <b>47,901,117</b>    | <b>45,152,644</b>    | <b>41,590,511</b>    |
| <b>Total pension liability - ending (A)</b>                                       | <b>\$ 60,198,279</b>  | <b>\$ 58,348,468</b> | <b>\$ 55,687,927</b> | <b>\$ 53,836,631</b> | <b>\$ 50,243,135</b> | <b>\$ 49,001,443</b> | <b>\$ 47,901,117</b> | <b>\$ 45,152,644</b> |
| <b>Plan fiduciary net position</b>  |                       |                      |                      |                      |                      |                      |                      |                      |
| 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)            |
| <b>Net change in plan fiduciary net position</b>                                  | <b>8,540,317</b>      | <b>6,453,713</b>     | <b>7,056,507</b>     | <b>(3,469,871)</b>   | <b>5,703,327</b>     | <b>3,106,250</b>     | <b>569,118</b>       | <b>1,522,126</b>     |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>54,193,665</b>     | <b>47,739,952</b>    | <b>40,683,445</b>    | <b>44,153,316</b>    | <b>38,449,989</b>    | <b>35,343,739</b>    | <b>34,774,621</b>    | <b>33,252,495</b>    |
| <b>Plan fiduciary net position - ending (B)</b>                                   | <b>\$ 62,733,982</b>  | <b>\$ 54,193,665</b> | <b>\$ 47,739,952</b> | <b>\$ 40,683,445</b> | <b>\$ 44,153,316</b> | <b>\$ 38,449,989</b> | <b>\$ 35,343,739</b> | <b>\$ 34,774,621</b> |
| <b>Net pension liability (asset) - ending (A - B)</b>                             | <b>\$ (2,535,703)</b> | <b>\$ 4,154,803</b>  | <b>\$ 7,947,975</b>  | <b>\$ 13,153,186</b> | <b>\$ 6,089,819</b>  | <b>\$ 10,551,454</b> | <b>\$ 12,557,378</b> | <b>\$ 10,378,023</b> |
| 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<br>Ended<br>November 30 | Actuarially<br>Determined<br>Contribution | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Actual<br>Contribution as<br>a Percentage of<br>Covered Payroll |
|-------------------------------------|---|------------------------|--|--------------------|---|
| <u>Regular Plan</u>                 |   |                        |  |                    |   |
| 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%   |
| <u>ECO Plan</u>                     |   |                        |  |                    |   |
| 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   |
| <u>SLEP Plan</u>                    |   |                        |  |                    |   |
| 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**

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***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<br>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)           |
| <b>Net change in total OPEB liability</b>                                   | <b>218,398</b>      | <b>(15,677)</b>     | <b>347,773</b>      | <b>138,314</b>      | <b>(360,818)</b>    |
| <b>Total OPEB liability - beginning</b>                                     | <b>4,998,663</b>    | <b>5,014,340</b>    | <b>4,666,567</b>    | <b>4,528,253</b>    | <b>4,889,071</b>    |
| <b>Total OPEB liability - ending</b>  | <b>\$ 5,217,061</b> | <b>\$ 4,998,663</b> | <b>\$ 5,014,340</b> | <b>\$ 4,666,567</b> | <b>\$ 4,528,253</b> |
| 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<br>Budget   | Final<br>Budget      | Actual               | Over (Under)<br>Final<br>Budget |
|---|----------------------|----------------------|----------------------|---------------------------------|
| <b>Taxes:</b>                                     |                      |                      |                      |                                 |
| 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                                       | 12,251,853           | 13,770,162           | 13,694,264           | (75,898)                        |
| <b>Intergovernmental:</b>                         |                      |                      |                      |                                 |
| 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                           | 8,179,678            | 12,826,705           | 12,344,005           | (482,700)                       |
| <b>Charges for Services:</b>                      |                      |                      |                      |                                 |
| 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                        | 10,907,550           | 12,604,050           | 12,357,764           | (246,286)                       |
| <b>License and Permits:</b>                       |                      |                      |                      |                                 |
| 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                        | 352,050              | 352,050              | 383,155              | 31,105                          |
| <b>Fines and Forfeits:</b>                        |                      |                      |                      |                                 |
| 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                       | 683,000              | 526,000              | 528,927              | 2,877                           |
| <b>Interest</b>                                   | 4,000                | 9,000                | 10,949               | 1,949                           |
| <b>Miscellaneous</b>                              | 44,400               | 376,400              | 438,656              | 62,256                          |
| <b>Total revenues</b>                             | 32,422,531           | 40,464,367           | 39,757,720           | (706,647)                       |
| <b>Other financing sources:</b>                   |                      |                      |                      |                                 |
| 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                     | 245,803              | 245,803              | 247,812              | 2,009                           |
| <b>Total revenues and other financing sources</b> | 32,668,334           | 40,710,170           | 40,005,532           | (704,638)                       |
| <b>Budgetary to GAAP Reconciliation:</b>          |                      |                      |                      |                                 |
| Charges for services credited to expenditures     | -                    | -                    | 914,923              | 914,923                         |
| Tort fund revenues                                | 2,885,589            | 2,885,589            | 2,889,645            | 4,056                           |
| <b>Total general fund revenues as reported</b>    | <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<br>Budget | Final<br>Budget | Actual     | Over (Under)<br>Final<br>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                            | 173,000            | 177,000         | 176,607    | (393)                           |
| Board of Review                      |                    |                 |            |                                 |
| Personal services                    | \$ 28,700          | \$ 28,700       | \$ 28,700  | \$ -                            |
| Supplies                             | 1,300              | 1,300           | 294        | (1,006)                         |
| Total Board of Review                | 30,000             | 30,000          | 28,994     | (1,006)                         |
| 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          | 345,400            | 330,000         | 328,277    | (1,723)                         |
| 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               | 170,000            | 170,000         | 164,750    | (5,250)                         |
| 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                 | 113,100            | 113,100         | 111,857    | (1,243)                         |

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

|   | Original<br>Budget | Final<br>Budget | Actual     | Over (Under)<br>Final<br>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                       | 145,725            | 145,725         | 145,665    | (60)                            |
| 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                   | 574,000            | 512,000         | 502,722    | (9,278)                         |
| Regional Superintendent of Schools          |                    |                 |            |                                 |
| Contractual services                        | \$ 240,680         | \$ 240,680      | \$ 240,680 | \$ -                            |
| Total Regional Superintendent<br>of Schools | 240,680            | 240,680         | 240,680    | -                               |
| 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                          | 174,200            | 136,000         | 130,728    | (5,272)                         |
| 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                 | 877,401            | 1,249,000       | 1,240,579  | (8,421)                         |

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

|                                | Original<br>Budget | Final<br>Budget | Actual       | Over (Under)<br>Final<br>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<br>Budget | Final<br>Budget  | Actual           | Over (Under)<br>Final<br>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                           |
| <b>Total General Government</b> | <b>9,767,859</b>   | <b>9,556,884</b> | <b>9,529,706</b> | <b>(27,178)</b>                 |

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

|                                     | Original<br>Budget | Final<br>Budget | Actual       | Over (Under)<br>Final<br>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                 | 341,027            | 908,000         | 906,279      | (1,721)                         |
| 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                 | 1,014,652          | 1,094,000       | 1,093,614    | (386)                           |
| Child Support and Maintenance       |                    |                 |              |                                 |
| Personal services                   | \$ 25,500          | \$ 10,500       | \$ 10,250    | \$ (250)                        |
| Supplies                            | 2,500              | 2,500           | 2,186        | (314)                           |
| Total Child Support and Maintenance | 28,000             | 13,000          | 12,436       | (564)                           |
| 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               | 112,000            | 128,000         | 127,062      | (938)                           |

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

|  | Original<br>Budget | Final<br>Budget  | Actual           | Over (Under)<br>Final<br>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                    | 1,658,040          | 2,058,500        | 2,053,204        | (5,296)                         |
| 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                    | 902,633            | 902,633          | 876,816          | (25,817)                        |
| 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                          | 1,854,055          | 1,785,000        | 1,820,580        | 35,580                          |
| DNDC                                     |                    |                  |                  |                                 |
| Contractual Services                     | \$ 2,000           | \$ -             | \$ -             | \$ -                            |
| Other services and charges               | 73,000             | 500              | 395              | (105)                           |
| Total DNDC                               | 75,000             | 500              | 395              | (105)                           |
| Juvenile Detention Center                |                    |                  |                  |                                 |
| Contractual services                     | \$ 282,300         | \$ 242,000       | \$ 241,302       | \$ (698)                        |
| Total Juvenile Detention Center          | 282,300            | 242,000          | 241,302          | (698)                           |
| <b>Total Judiciary and Court Related</b> | <b>6,267,707</b>   | <b>7,131,633</b> | <b>7,131,688</b> | <b>55</b>                       |

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

|                            | Original<br>Budget | Final<br>Budget | Actual       | Over (Under)<br>Final<br>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     | 4,515,915          | 5,147,700       | 5,120,663    | (27,037)                        |
| 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          | 10,603,778         | 11,758,200      | 11,742,139   | (16,061)                        |
| Auxiliary Police           |                    |                 |              |                                 |
| Other services and charges | \$ 3,000           | \$ -            | \$ -         | -                               |
| Total Auxiliary Police     | 3,000              | -               | -            | -                               |
| 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              | 530,000            | 562,000         | 560,279      | (1,721)                         |



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

|   | Original<br>Budget   | Final<br>Budget      | Actual               | Over (Under)<br>Final<br>Budget |
|---|----------------------|----------------------|----------------------|---------------------------------|
| Public Safety (continued)                     |                      |                      |                      |                                 |
| Dispatch Services                             |                      |                      |                      |                                 |
| Contractual services                          | \$ 771,415           | \$ 771,415           | \$ 771,415           | \$ -                            |
| Total Dispatch Services                       | 771,415              | 771,415              | 771,415              | -                               |
| Merit Commission                              |                      |                      |                      |                                 |
| Personal services                             | \$ 500               | \$ 500               | \$ -                 | \$ (500)                        |
| Other services and charges                    | 500                  | 500                  | -                    | (500)                           |
| Total Merit Commission                        | 1,000                | 1,000                | -                    | (1,000)                         |
| 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                                    | 207,660              | 213,660              | 208,115              | (5,545)                         |
| <b>Total Public Safety</b>                    | <b>16,632,768</b>    | <b>18,453,975</b>    | <b>18,402,611</b>    | <b>(51,364)</b>                 |
| Other financing uses:                         |                      |                      |                      |                                 |
| Transfers out                                 | \$ -                 | \$ -                 | \$ 22,657            | \$ 22,657                       |
| Total other financing uses                    | -                    | -                    | 22,657               | 22,657                          |
| Total expenditures and other financing uses   | 32,668,334           | 35,142,492           | 35,086,662           | (55,830)                        |
| Budgetary to GAAP Reconciliation:             |                      |                      |                      |                                 |
| Charges for services credited to expenditures | -                    | -                    | 914,923              | 914,923                         |
| Tort fund expenditures                        | 3,348,000            | 3,348,000            | 3,107,640            | (240,360)                       |
| 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**

|  | Original<br>Budget | Final<br>Budget   | Actual              | Over<br>(Under)<br>Budget |
|--|--------------------|-------------------|---------------------|---------------------------|
| 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                                       | <u>7,395,451</u>   | <u>7,395,451</u>  | <u>7,439,808</u>    | <u>44,357</u>             |
| Expenditures:  |                    |                   |                     |                           |
| Personal services                                    | <u>7,145,831</u>   | <u>7,145,831</u>  | <u>5,793,660</u>    | <u>(1,352,171)</u>        |
| Total expenditures                                   | <u>7,145,831</u>   | <u>7,145,831</u>  | <u>5,793,660</u>    | <u>(1,352,171)</u>        |
| Excess (deficiency) of revenues<br>over expenditures | <u>\$ 249,620</u>  | <u>\$ 249,620</u> | <u>\$ 1,646,148</u> | <u>\$ 1,396,528</u>       |

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

|  | Original<br>Budget    | Final<br>Budget       | Actual            | Over<br>(Under)<br>Budget |
|--|-----------------------|-----------------------|-------------------|---------------------------|
| 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                                       | <u>2,621,550</u>      | <u>2,621,550</u>      | <u>3,466,897</u>  | <u>845,347</u>            |
| 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                                   | <u>4,888,550</u>      | <u>4,888,550</u>      | <u>3,272,125</u>  | <u>(1,616,425)</u>        |
| Excess (deficiency) of revenues<br>over expenditures | (2,267,000)           | (2,267,000)           | 194,772           | 2,461,772                 |
| Other financing sources (uses):                      |                       |                       |                   |                           |
| Sale of capital assets                               | <u>-</u>              | <u>-</u>              | <u>47,190</u>     | <u>47,190</u>             |
| Net change in fund balance                           | <u>\$ (2,267,000)</u> | <u>\$ (2,267,000)</u> | <u>\$ 241,962</u> | <u>\$ 2,508,962</u>       |

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

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Over<br/>(Under)<br/>Budget</u> |
|--|----------------------------|-------------------------|-------------------|------------------------------------|
| 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<br>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<br>Budget | Final<br>Budget | Actual       | Over<br>(Under)<br>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  | 11,001,000         | 11,001,000      | 2,604,057    | (8,396,943)               |
| 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  | 1,413,000          | 1,413,000       | 2,603,526    | 1,190,526                 |
| Excess (deficiency) of revenues<br>over expenditures                                    | 9,588,000          | 9,588,000       | 531          | (9,587,469)               |
| Other financing sources (uses):   |                    |                 |              |                           |
| Transfers out   | (6,475,228)        | (6,475,228)     | -            | 6,475,228                 |
| Excess (deficiency) of revenues and transfers<br>in over expenditures and transfers out | \$ 3,112,772       | \$ 3,112,772    | \$ 531       | \$ (3,112,241)            |

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

|   | Original<br>Budget  | Final<br>Budget     | Actual            | Over<br>(Under)<br>Budget |
|---|---------------------|---------------------|-------------------|---------------------------|
| Revenues:   |                     |                     |                   |                           |
| Intergovernmental   | \$ -                | \$ -                | \$ 763,995        | \$ 763,995                |
| Interest on investments   | -                   | -                   | 145,920           | 145,920                   |
| Total revenues  | -                   | -                   | 909,915           | 909,915                   |
| 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  | 3,850,000           | 3,850,000           | 763,996           | (3,086,004)               |
| Excess (deficiency) of revenues<br>over expenditures                                    | (3,850,000)         | (3,850,000)         | 145,919           | 3,995,919                 |
| Other financing sources (uses):   |                     |                     |                   |                           |
| Transfers in  | 6,475,228           | 6,475,228           | -                 | (6,475,228)               |
| Excess (deficiency) of revenues and transfers<br>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**

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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**

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|   |              |
|---|--------------|
| 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<br>Fund      | Tort<br>Fund        | Total<br>General<br>Fund |
|---|----------------------|---------------------|--------------------------|
| <b>Assets</b>   |                      |                     |                          |
| Cash  | \$ 5,648,821         | \$ 2,856,507        | \$ 8,505,328             |
| Investments, at cost  | 1,869                | 7,224               | 9,093                    |
| Receivables (net of applicable<br>allowances for estimated<br>uncollectible amounts): |                      |                     |                          |
| Taxes, including interest,<br>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>      |
| <b>Liabilities</b>  |                      |                     |                          |
| 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>         |
| <b>Deferred inflows of resources</b>  |                      |                     |                          |
| 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>        |
| <b>Fund balances</b>  |                      |                     |                          |
| 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<br>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<br>Fund     | Tort<br>Fund        | Total<br>General<br>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   | <u>40,672,643</u>   | <u>2,889,645</u>    | <u>43,562,288</u>        |
| 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   | <u>35,978,928</u>   | <u>3,107,640</u>    | <u>39,086,568</u>        |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>4,693,715</u>    | <u>(217,995)</u>    | <u>4,475,720</u>         |
| 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<br>sources (uses)                      | <u>225,155</u>      | <u>-</u>            | <u>225,155</u>           |
| Net change in fund balances                                  | 4,918,870           | (217,995)           | 4,700,875                |
| Fund balances, beginning of year                             | <u>3,660,356</u>    | <u>2,961,844</u>    | <u>6,622,200</u>         |
| Fund balances, end of year                                   | <u>\$ 8,579,226</u> | <u>\$ 2,743,849</u> | <u>\$ 11,323,075</u>     |

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

|  | Nonmajor<br>Special<br>Revenue | Debt<br>Service     | Capital<br>Projects | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|--------------------------------|---------------------|---------------------|--|
| <b>Assets</b>  |                                |                     |                     |  |
| 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<br>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>                       |
| <b>Liabilities</b>   |                                |                     |                     |  |
| 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>                           |
| <b>Deferred inflows of resources</b>                                     |                                |                     |                     |  |
| 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>                           |
| <b>Fund balances</b>   |                                |                     |                     |  |
| 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<br>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<br>Special<br>Revenue | Debt<br>Service   | Capital<br>Projects | Total<br>Nonmajor<br>Governmental<br>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  | <u>16,846,806</u>              | <u>1,990,888</u>  | <u>926</u>          | <u>18,838,620</u>                          |
| 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  | <u>15,236,239</u>              | <u>2,299,694</u>  | <u>36,433</u>       | <u>17,572,366</u>                          |
| Excess (deficiency) of revenues<br>over expenditures                          | <u>1,610,567</u>               | <u>(308,806)</u>  | <u>(35,507)</u>     | <u>1,266,254</u>                           |
| 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)  | <u>(154,483)</u>               | <u>282,877</u>    | <u>1,400,000</u>    | <u>1,528,394</u>                           |
| Excess (deficiency) of revenues over<br>expenditures and other sources (uses) | <u>1,456,084</u>               | <u>(25,929)</u>   | <u>1,364,493</u>    | <u>2,794,648</u>                           |
| Fund balance, beginning of year   | <u>19,533,804</u>              | <u>729,802</u>    | <u>72,243</u>       | <u>20,335,849</u>                          |
| Fund balance, end of year   | <u>\$ 20,989,888</u>           | <u>\$ 703,873</u> | <u>\$ 1,436,736</u> | <u>\$ 23,130,497</u>                       |

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

|  | Recorder<br>Computer | County<br>Clerk<br>Computer | County<br>Treasurer<br>Computer | Treasurer's<br>Interest | Subrecipient<br>Grants | Court<br>Security<br>Fee | Sheriff<br>E-Citation | Court<br>Document<br>Storage | Foreclosure<br>Mediation |
|--|----------------------|-----------------------------|---------------------------------|-------------------------|------------------------|--------------------------|-----------------------|------------------------------|--------------------------|
| <b>Assets</b>  |                      |                             |                                 |                         |                        |                          |                       |                              |                          |
| 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<br>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>         |
| <b>Liabilities</b>   |                      |                             |                                 |                         |                        |                          |                       |                              |                          |
| 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>                 |
| <b>Deferred inflows of resources</b>                                   |                      |                             |                                 |                         |                        |                          |                       |                              |                          |
| 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>                 |
| <b>Fund balances</b>   |                      |                             |                                 |                         |                        |                          |                       |                              |                          |
| 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,<br>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<br>Library   | Probation<br>Service<br>Fee | Forfeited<br>Funds-State's<br>Attorney | SAO<br>MADD      | Equitable<br>Sharing-State's<br>Attorney | SAO<br>Diversion<br>Accountability | Gang Violence<br>Victims and<br>Witness | SAO<br>Records/<br>Automation | SAO<br>IDRP<br>Fees Fund |
|--|------------------|-----------------------------|--|------------------|--|------------------------------------|---|-------------------------------|--------------------------|
| <b>Assets</b>  |                  |                             |  |                  |  |                                    |   |                               |                          |
| 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<br>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>         |
| <b>Liabilities</b>   |                  |                             |  |                  |  |                                    |   |                               |                          |
| 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>                 |
| <b>Deferred inflows of resources</b>                                   |                  |                             |  |                  |  |                                    |   |                               |                          |
| 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>                 |
| <b>Fund balances</b>   |                  |                             |  |                  |  |                                    |   |                               |                          |
| 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,<br>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<br>Resolution | Circuit Clerk<br>Administration/<br>Operations | Court<br>Automation | Circuit<br>Clerk<br>E-Citation | Driver<br>Improvement<br>Program | Public Def<br>Records/<br>Automation | Arrestee<br>Medical | Sheriff TBL<br>Account | Coroner's<br>Fee  |
|--|-----------------------|--|---------------------|--------------------------------|----------------------------------|--------------------------------------|---------------------|------------------------|-------------------|
| <b>Assets</b>  |                       |  |                     |                                |                                  |                                      |                     |                        |                   |
| 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<br>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> |
| <b>Liabilities</b>   |                       |  |                     |                                |                                  |                                      |                     |                        |                   |
| 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>      |
| <b>Deferred inflows of resources</b>                                   |                       |  |                     |                                |                                  |                                      |                     |                        |                   |
| 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>          |
| <b>Fund balances</b>   |                       |  |                     |                                |                                  |                                      |                     |                        |                   |
| 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,<br>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<br>ROE<br>Building Fund | Veterans<br>Assistance | Forfeited<br>Funds -<br>Sheriff | Federal<br>Seized<br>Task Force | County<br>Motor Fuel<br>Tax | Matching<br>Tax     | Township<br>Bridge | Township<br>Motor<br>Fuel Tax |
|--|---------------------|------------------------------|------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------|--------------------|-------------------------------|
| <b>Assets</b>  |                     |                              |                        |                                 |                                 |                             |                     |                    |                               |
| 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<br>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>           |
| <b>Liabilities</b>   |                     |                              |                        |                                 |                                 |                             |                     |                    |                               |
| 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>                |
| <b>Deferred inflows of resources</b>                                   |                     |                              |                        |                                 |                                 |                             |                     |                    |                               |
| 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>                      |
| <b>Fund balances</b>   |                     |                              |                        |                                 |                                 |                             |                     |                    |                               |
| 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,<br>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<br>Information<br>System | Contract<br>Appraisal<br>Work | Drug<br>Court    | Teen<br>Court    | Marriage<br>Fund | WIOA<br>Grants    | Public<br>Building<br>Commission | Total<br>Nonmajor<br>Funds |
|--|---------------------------------------|-------------------------------|------------------|------------------|------------------|-------------------|----------------------------------|----------------------------|
| <b>Assets</b>  |                                       |                               |                  |                  |                  |                   |                                  |                            |
| 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<br>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>       |
| <b>Liabilities</b>   |                                       |                               |                  |                  |                  |                   |                                  |                            |
| 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>           |
| <b>Deferred inflows of resources</b>                                   |                                       |                               |                  |                  |                  |                   |                                  |                            |
| 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>           |
| <b>Fund balances</b>   |                                       |                               |                  |                  |                  |                   |                                  |                            |
| 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,<br>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<br>Computer | County<br>Clerk<br>Computer | County<br>Treasurer<br>Computer | Treasurer's<br>Interest | Subrecipient<br>Grants | Court<br>Security<br>Fee | Sheriff<br>E-Citation | Court<br>Document<br>Storage | Foreclosure<br>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   | <u>246,136</u>       | <u>42,326</u>               | <u>86,767</u>                   | <u>14,992</u>           | <u>669,933</u>         | <u>191,918</u>           | <u>1,675</u>          | <u>168,709</u>               | <u>24,030</u>            |
| 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   | <u>173,898</u>       | <u>39,500</u>               | <u>47,044</u>                   | <u>-</u>                | <u>669,863</u>         | <u>184,219</u>           | <u>-</u>              | <u>249,975</u>               | <u>16,050</u>            |
| Excess (deficiency) of revenues<br>over expenditures                                       | <u>72,238</u>        | <u>2,826</u>                | <u>39,723</u>                   | <u>14,992</u>           | <u>70</u>              | <u>7,699</u>             | <u>1,675</u>          | <u>(81,266)</u>              | <u>7,980</u>             |
| Other financing sources (uses):  |                      |                             |                                 |                         |                        |                          |                       |                              |                          |
| Transfers out  | -                    | -                           | -                               | -                       | -                      | -                        | -                     | -                            | -                        |
| Sale of capital assets   | -                    | -                           | -                               | -                       | -                      | -                        | -                     | -                            | -                        |
| Total other financing sources (uses)   | <u>-</u>             | <u>-</u>                    | <u>-</u>                        | <u>-</u>                | <u>-</u>               | <u>-</u>                 | <u>-</u>              | <u>-</u>                     | <u>-</u>                 |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources (uses) | <u>72,238</u>        | <u>2,826</u>                | <u>39,723</u>                   | <u>14,992</u>           | <u>70</u>              | <u>7,699</u>             | <u>1,675</u>          | <u>(81,266)</u>              | <u>7,980</u>             |
| Fund balance, beginning of year  | <u>610,654</u>       | <u>53,399</u>               | <u>94,795</u>                   | <u>141,951</u>          | <u>161</u>             | <u>91,495</u>            | <u>8,879</u>          | <u>89,858</u>                | <u>34,825</u>            |
| Fund balance, end of year  | <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>         |

**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<br>Library  | Probation<br>Service<br>Fee | Forfeited<br>Funds-State's<br>Attorney | SAO<br>MADD      | Equitable<br>Sharing-State's<br>Attorney | SAO<br>Diversion<br>Accountability | Gang Violence<br>Victims and<br>Witness | SAO<br>Records/<br>Automation | SAO<br>IDRP<br>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   | <u>35,333</u>   | <u>113,208</u>              | <u>35,740</u>                          | <u>26,806</u>    | <u>5</u>                                 | <u>5,513</u>                       | <u>283</u>                              | <u>4,592</u>                  | <u>16,876</u>            |
| 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   | <u>35,812</u>   | <u>29,577</u>               | <u>53,009</u>                          | <u>46,643</u>    | <u>18,461</u>                            | <u>2,875</u>                       | <u>-</u>                                | <u>6,805</u>                  | <u>-</u>                 |
| Excess (deficiency) of revenues<br>over expenditures                                       | <u>(479)</u>    | <u>83,631</u>               | <u>(17,269)</u>                        | <u>(19,837)</u>  | <u>(18,456)</u>                          | <u>2,638</u>                       | <u>283</u>                              | <u>(2,213)</u>                | <u>16,876</u>            |
| Other financing sources (uses):  |                 |                             |  |                  |  |                                    |   |                               |                          |
| Transfers out  | -               | -                           | -                                      | -                | -  | -                                  | -                                       | -                             | -                        |
| Sale of capital assets   | -               | -                           | -                                      | -                | -  | -                                  | -                                       | -                             | -                        |
| Total other financing sources (uses)   | <u>-</u>        | <u>-</u>                    | <u>-</u>                               | <u>-</u>         | <u>-</u>                                 | <u>-</u>                           | <u>-</u>                                | <u>-</u>                      | <u>-</u>                 |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources (uses) | <u>(479)</u>    | <u>83,631</u>               | <u>(17,269)</u>                        | <u>(19,837)</u>  | <u>(18,456)</u>                          | <u>2,638</u>                       | <u>283</u>                              | <u>(2,213)</u>                | <u>16,876</u>            |
| Fund balance, beginning of year  | <u>2,940</u>    | <u>406,951</u>              | <u>181,931</u>                         | <u>82,459</u>    | <u>18,456</u>                            | <u>28,013</u>                      | <u>11,050</u>                           | <u>4,539</u>                  | <u>26,520</u>            |
| Fund balance, end of year  | <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>         |

**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<br>Resolution | Circuit Clerk<br>Administration/<br>Operations | Court<br>Automation | Circuit<br>Clerk<br>E-Citation | Driver<br>Improvement<br>Program | Public Def<br>Records/<br>Automation | Arrestee<br>Medical | Sheriff TBL<br>Account | Coroner's<br>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   | <u>3,085</u>          | <u>81,344</u>                                  | <u>170,751</u>      | <u>38,080</u>                  | <u>-</u>                         | <u>904</u>                           | <u>7,863</u>        | <u>-</u>               | <u>63,091</u>     |
| 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   | <u>-</u>              | <u>54,936</u>                                  | <u>187,513</u>      | <u>-</u>                       | <u>-</u>                         | <u>-</u>                             | <u>-</u>            | <u>-</u>               | <u>68,082</u>     |
| Excess (deficiency) of revenues<br>over expenditures                                       | <u>3,085</u>          | <u>26,408</u>                                  | <u>(16,762)</u>     | <u>38,080</u>                  | <u>-</u>                         | <u>904</u>                           | <u>7,863</u>        | <u>-</u>               | <u>(4,991)</u>    |
| Other financing sources (uses):  |                       |  |                     |                                |                                  |                                      |                     |                        |                   |
| Transfers out  | -                     | -  | -                   | -                              | -                                | -                                    | (6,510)             | -                      | -                 |
| Sale of capital assets   | -                     | -  | -                   | -                              | -                                | -                                    | -                   | -                      | -                 |
| Total other financing sources (uses)   | <u>-</u>              | <u>-</u>                                       | <u>-</u>            | <u>-</u>                       | <u>-</u>                         | <u>-</u>                             | <u>(6,510)</u>      | <u>-</u>               | <u>-</u>          |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources (uses) | <u>3,085</u>          | <u>26,408</u>                                  | <u>(16,762)</u>     | <u>38,080</u>                  | <u>-</u>                         | <u>904</u>                           | <u>1,353</u>        | <u>-</u>               | <u>(4,991)</u>    |
| Fund balance, beginning of year  | <u>35,851</u>         | <u>54,859</u>                                  | <u>702,460</u>      | <u>193,201</u>                 | <u>-</u>                         | <u>972</u>                           | <u>1,887</u>        | <u>1,100</u>           | <u>107,830</u>    |
| Fund balance, end of year  | <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> |

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

|  | Health              | IKAN<br>ROE<br>Building Fund | Veterans<br>Assistance | Forfeited<br>Funds -<br>Sheriff | Federal<br>Seized<br>Task Force | County<br>Motor Fuel<br>Tax | Matching<br>Tax     | Township<br>Bridge | Township<br>Motor<br>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   | <u>4,327,950</u>    | <u>51,079</u>                | <u>272,575</u>         | <u>-</u>                        | <u>60</u>                       | <u>4,259,884</u>            | <u>875,219</u>      | <u>8,634</u>       | <u>2,797,135</u>              |
| 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   | <u>3,784,228</u>    | <u>48,037</u>                | <u>252,654</u>         | <u>-</u>                        | <u>17,445</u>                   | <u>3,058,649</u>            | <u>1,353,947</u>    | <u>2,596</u>       | <u>2,708,173</u>              |
| Excess (deficiency) of revenues<br>over expenditures                                       | <u>543,722</u>      | <u>3,042</u>                 | <u>19,921</u>          | <u>-</u>                        | <u>(17,385)</u>                 | <u>1,201,235</u>            | <u>(478,728)</u>    | <u>6,038</u>       | <u>88,962</u>                 |
| Other financing sources (uses):  |                     |                              |                        |                                 |                                 |                             |                     |                    |                               |
| Transfers out  | (164,773)           | -                            | -                      | -                               | -                               | -                           | -                   | -                  | -                             |
| Sale of capital assets   | -                   | 16,800                       | -                      | -                               | -                               | -                           | -                   | -                  | -                             |
| Total other financing sources (uses)   | <u>(164,773)</u>    | <u>16,800</u>                | <u>-</u>               | <u>-</u>                        | <u>-</u>                        | <u>-</u>                    | <u>-</u>            | <u>-</u>           | <u>-</u>                      |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources (uses) | <u>378,949</u>      | <u>19,842</u>                | <u>19,921</u>          | <u>-</u>                        | <u>(17,385)</u>                 | <u>1,201,235</u>            | <u>(478,728)</u>    | <u>6,038</u>       | <u>88,962</u>                 |
| Fund balance, beginning of year  | <u>3,465,435</u>    | <u>24,617</u>                | <u>299,695</u>         | <u>2</u>                        | <u>81,649</u>                   | <u>5,083,320</u>            | <u>3,040,274</u>    | <u>(4,611)</u>     | <u>3,284,805</u>              |
| Fund balance, end of year  | <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>           |

**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<br>Information<br>System | Contract<br>Appraisal<br>Work | Drug<br>Court    | Teen<br>Court    | Marriage<br>Fund | WIOA<br>Grants   | Public<br>Building<br>Commission | Total<br>Nonmajor<br>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   | <u>233,350</u>                        | <u>19</u>                     | <u>20,635</u>    | <u>9,987</u>     | <u>1,534</u>     | <u>1,910,408</u> | <u>28,377</u>                    | <u>16,846,806</u>          |
| 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   | <u>173,835</u>                        | <u>4,729</u>                  | <u>3,816</u>     | <u>-</u>         | <u>2,733</u>     | <u>1,912,576</u> | <u>28,559</u>                    | <u>15,236,239</u>          |
| Excess (deficiency) of revenues<br>over expenditures                                       | <u>59,515</u>                         | <u>(4,710)</u>                | <u>16,819</u>    | <u>9,987</u>     | <u>(1,199)</u>   | <u>(2,168)</u>   | <u>(182)</u>                     | <u>1,610,567</u>           |
| Other financing sources (uses):  |                                       |                               |                  |                  |                  |                  |                                  |                            |
| Transfers out  | -                                     | -                             | -                | -                | -                | -                | -                                | (171,283)                  |
| Sale of capital assets   | -                                     | -                             | -                | -                | -                | -                | -                                | 16,800                     |
| Total other financing sources (uses)   | <u>-</u>                              | <u>-</u>                      | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>                         | <u>(154,483)</u>           |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources (uses) | <u>59,515</u>                         | <u>(4,710)</u>                | <u>16,819</u>    | <u>9,987</u>     | <u>(1,199)</u>   | <u>(2,168)</u>   | <u>(182)</u>                     | <u>1,456,084</u>           |
| Fund balance, beginning of year  | <u>848,537</u>                        | <u>23,799</u>                 | <u>28,301</u>    | <u>20,511</u>    | <u>5,805</u>     | <u>2,168</u>     | <u>342,461</u>                   | <u>19,533,804</u>          |
| Fund balance, end of year  | <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>       |

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

|  | 2009               | 2011               | 2012               | 2012A              | 2022               | Public Building<br>Commission-<br>Health<br>Department | Total Debt<br>Service Funds |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--|-----------------------------|
|  | <u>Bond Series</u> | <u>Bond Series</u> | <u>Bond Series</u> | <u>Bond Series</u> | <u>Bond Series</u> |  |                             |
| <b>Assets</b>  |                    |                    |                    |                    |                    |  |                             |
| Cash   | \$ 251,293         | \$ 131,369         | \$ 77,372          | \$ 127,614         | \$ 2,062           | \$ 114,163   | \$ 703,873                  |
| Receivables, (net, where applicable<br>of allowance for uncollectibles): |                    |                    |                    |                    |                    |  |                             |
| Taxes, including interest, penalties and liens                           | <u>-</u>           | <u>657,129</u>     | <u>407,492</u>     | <u>636,208</u>     | <u>-</u>           | <u>-</u>   | <u>1,700,829</u>            |
| 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>         |
| <b>Liabilities</b>   |                    |                    |                    |                    |                    |  |                             |
| Total liabilities  | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>  | <u>\$ -</u>                 |
| <b>Deferred inflows of resources</b>                                     |                    |                    |                    |                    |                    |  |                             |
| Property taxes related to future period                                  | <u>-</u>           | <u>657,129</u>     | <u>407,492</u>     | <u>636,208</u>     | <u>-</u>           | <u>-</u>   | <u>1,700,829</u>            |
| <b>Fund balances</b>   |                    |                    |                    |                    |                    |  |                             |
| 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,<br>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              | 2011              | 2012             | 2012A             | 2022            | Public Building<br>Commission-<br>Health<br>Department | Total Debt<br>Service Funds |
|---|-------------------|-------------------|------------------|-------------------|-----------------|--|-----------------------------|
|   | Bond Series       | Bond Series       | Bond Series      | Bond Series       | Bond Series     |  |                             |
| 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  | <u>268,488</u>    | <u>665,591</u>    | <u>416,915</u>   | <u>639,894</u>    | <u>-</u>        | <u>-</u>   | <u>1,990,888</u>            |
| 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  | <u>284,990</u>    | <u>669,975</u>    | <u>421,528</u>   | <u>644,303</u>    | <u>93,385</u>   | <u>185,513</u>   | <u>2,299,694</u>            |
| Excess (deficiency) of revenues<br>over expenditures                          | <u>(16,502)</u>   | <u>(4,384)</u>    | <u>(4,613)</u>   | <u>(4,409)</u>    | <u>(93,385)</u> | <u>(185,513)</u>                                       | <u>(308,806)</u>            |
| 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)  | <u>-</u>          | <u>-</u>          | <u>-</u>         | <u>-</u>          | <u>95,447</u>   | <u>187,430</u>   | <u>282,877</u>              |
| Excess (deficiency) of revenues over<br>expenditures and other sources (uses) | <u>(16,502)</u>   | <u>(4,384)</u>    | <u>(4,613)</u>   | <u>(4,409)</u>    | <u>2,062</u>    | <u>1,917</u>   | <u>(25,929)</u>             |
| Fund balance, beginning of year   | <u>267,795</u>    | <u>135,753</u>    | <u>81,985</u>    | <u>132,023</u>    | <u>-</u>        | <u>112,246</u>   | <u>729,802</u>              |
| Fund balance, end of year   | <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>           |

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

|  | Public<br>Building<br>Commission | 2022<br>Project     | Total<br>Capital<br>Projects<br>Funds |
|--|----------------------------------|---------------------|---------------------------------------|
| <b>Assets</b>  |                                  |                     |                                       |
| 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>                   |
| <b>Liabilities</b>   |                                  |                     |                                       |
| Total liabilities  | <u>\$ -</u>                      | <u>\$ -</u>         | <u>\$ -</u>                           |
| <b>Deferred inflows of resources</b>                                   |                                  |                     |                                       |
| Total deferred inflows of resources                                    | <u>-</u>                         | <u>-</u>            | <u>-</u>                              |
| <b>Fund balances</b>   |                                  |                     |                                       |
| 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<br>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<br>Building<br>Commission | 2022<br>Project | Total<br>Capital<br>Projects<br>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<br>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<br>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**

|  | Original<br>Budget  | Final<br>Budget     | Actual              | Over<br>(Under)<br>Budget |
|--|---------------------|---------------------|---------------------|---------------------------|
| 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  | <u>2,885,589</u>    | <u>2,885,589</u>    | <u>2,889,645</u>    | <u>4,056</u>              |
| 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                                   | <u>3,348,000</u>    | <u>3,348,000</u>    | <u>3,107,640</u>    | <u>(240,360)</u>          |
| Excess (deficiency) of revenues<br>over expenditures | <u>\$ (462,411)</u> | <u>\$ (462,411)</u> | <u>\$ (217,995)</u> | <u>\$ 244,416</u>         |

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

|  | Original<br>Budget    | Final<br>Budget       | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|-----------------------|-----------------------|-------------------------------|---------------------------|
| <b>Matching Tax</b>                                  |                       |                       |                               |                           |
| 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<br>over expenditure: | <u>\$ (2,805,536)</u> | <u>\$ (2,805,536)</u> | <u>\$ (478,728)</u>           | <u>\$ 2,326,808</u>       |
| <b>Recorder Computer</b>                             |                       |                       |                               |                           |
| 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<br>over expenditure: | <u>\$ 87,000</u>      | <u>\$ 87,000</u>      | <u>\$ 72,238</u>              | <u>\$ (14,762)</u>        |
| <b>County Clerk Computer</b>                         |                       |                       |                               |                           |
| 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<br>over expenditure: | <u>\$ (8,954)</u>     | <u>\$ (8,954)</u>     | <u>\$ 2,826</u>               | <u>\$ 11,780</u>          |

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

|  | Original<br>Budget | Final<br>Budget    | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|--------------------|-------------------------------|---------------------------|
| <b>County Treasurer Computer</b>                     |                    |                    |                               |                           |
| 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                                       | 35,525             | 87,525             | 86,767                        | (758)                     |
| 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                                   | 40,100             | 48,100             | 47,044                        | (1,056)                   |
| Excess (deficiency) of revenues<br>over expenditure: | <u>\$ (4,575)</u>  | <u>\$ 39,425</u>   | <u>\$ 39,723</u>              | <u>\$ 298</u>             |
| <b>Treasurer's Interest</b>                          |                    |                    |                               |                           |
| Revenues:  |                    |                    |                               |                           |
| Fines and fees                                       | \$ 32,000          | \$ 32,000          | \$ 14,865                     | \$ (17,135)               |
| Interest on investments                              | 600                | 600                | 127                           | (473)                     |
| Total revenues                                       | 32,600             | 32,600             | 14,992                        | (17,608)                  |
| Expenditures:  |                    |                    |                               |                           |
| Other services and charges                           | 77,100             | 77,100             | -                             | (77,100)                  |
| Total expenditures                                   | 77,100             | 77,100             | -                             | (77,100)                  |
| Excess (deficiency) of revenues<br>over expenditure: | <u>\$ (44,500)</u> | <u>\$ (44,500)</u> | <u>\$ 14,992</u>              | <u>\$ 59,492</u>          |
| <b>Subrecipient Grants (Rural Transportation)</b>    |                    |                    |                               |                           |
| Revenues:  |                    |                    |                               |                           |
| Intergovernmental                                    | \$ 700,000         | \$ 700,000         | \$ 669,863                    | \$ (30,137)               |
| Interest on investments                              | 50                 | 50                 | 70                            | 20                        |
| Total revenues                                       | 700,050            | 700,050            | 669,933                       | (30,117)                  |
| Expenditures:  |                    |                    |                               |                           |
| Other services and charges                           | 700,000            | 700,000            | 669,863                       | (30,137)                  |
| Total expenditures                                   | 700,000            | 700,000            | 669,863                       | (30,137)                  |
| Excess (deficiency) of revenues<br>over expenditure: | <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<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Court Security Fee</b>                            |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ 185,000         | \$ 192,000      | \$ 191,785                    | \$ (215)                  |
| Interest on investments                              | 10                 | 10              | 133                           | 123                       |
| Total revenues                                       | 185,010            | 192,010         | 191,918                       | (92)                      |
| 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                                   | 165,250            | 185,250         | 184,219                       | (1,031)                   |
| Excess (deficiency) of revenues<br>over expenditure: | \$ 19,760          | \$ 6,760        | \$ 7,699                      | \$ 939                    |
| <b>Sheriff E-Citation Fund</b>                       |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ 1,500           | \$ 1,500        | \$ 1,658                      | \$ 158                    |
| Interest on investments                              | 1                  | 1               | 17                            | 16                        |
| Total revenues                                       | 1,501              | 1,501           | 1,675                         | 174                       |
| Expenditures:  |                    |                 |                               |                           |
| Other services and charges                           | 1,000              | 1,000           | -                             | (1,000)                   |
| Total expenditures                                   | 1,000              | 1,000           | -                             | (1,000)                   |
| Excess (deficiency) of revenues<br>over expenditure: | \$ 501             | \$ 501          | \$ 1,675                      | \$ 1,174                  |
| <b>Court Document Storage</b>                        |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ 215,000         | \$ 215,000      | \$ 168,689                    | \$ (46,311)               |
| Interest on investments                              | 26                 | 26              | 20                            | (6)                       |
| Total revenues                                       | 215,026            | 215,026         | 168,709                       | (46,317)                  |
| Expenditures:  |                    |                 |                               |                           |
| Personal services                                    | 284,700            | 284,700         | 248,091                       | (36,609)                  |
| Contractual services                                 | 2,000              | 2,000           | 1,884                         | (116)                     |
| Total expenditures                                   | 286,700            | 286,700         | 249,975                       | (36,725)                  |
| Excess (deficiency) of revenues<br>over expenditure: | \$ (71,674)        | \$ (71,674)     | \$ (81,266)                   | \$ (9,592)                |

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

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



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

|  | Original<br>Budget | Final<br>Budget    | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|--------------------|-------------------------------|---------------------------|
| <b>Forfeited Funds - State's Attorney</b>            |                    |                    |                               |                           |
| 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<br>over expenditure: | <u>\$ (13,000)</u> | <u>\$ (18,000)</u> | <u>\$ (17,269)</u>            | <u>\$ 731</u>             |
| <b>SAO-MADD</b>                                      |                    |                    |                               |                           |
| 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<br>over expenditure: | <u>\$ (10,660)</u> | <u>\$ (10,660)</u> | <u>\$ (19,837)</u>            | <u>\$ (9,177)</u>         |

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

|  | Original<br>Budget | Final<br>Budget    | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|--------------------|-------------------------------|---------------------------|
| <b>Equitable Sharing-State's Attorney</b>            |                    |                    |                               |                           |
| 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<br>over expenditure: | <u>\$ (27,635)</u> | <u>\$ (27,635)</u> | <u>\$ (18,456)</u>            | <u>\$ 9,179</u>           |
| <b>SAO-Diversion Accountability Fund</b>             |                    |                    |                               |                           |
| 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<br>over expenditure: | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 2,638</u>               | <u>\$ 2,638</u>           |
| <b>Gang Violence Victims and Witness</b>             |                    |                    |                               |                           |
| 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<br>over expenditure: | <u>\$ (1,000)</u>  | <u>\$ (1,000)</u>  | <u>\$ 283</u>                 | <u>\$ 1,283</u>           |

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

|  | Original<br>Budget | Final<br>Budget   | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-------------------|-------------------------------|---------------------------|
| <b>SAO Records/Automation</b>                        |                    |                   |                               |                           |
| Revenues:  |                    |                   |                               |                           |
| Fines and fees                                       | \$ 7,000           | \$ 7,000          | \$ 4,586                      | \$ (2,414)                |
| Interest on investments                              | -                  | -                 | 6                             | 6                         |
| Total revenues                                       | 7,000              | 7,000             | 4,592                         | (2,408)                   |
| Expenditures:  |                    |                   |                               |                           |
| Capital outlay                                       | 7,000              | 7,000             | 6,805                         | (195)                     |
| Other services and charges                           | 3,000              | 3,000             | -                             | (3,000)                   |
| Total expenditures                                   | 10,000             | 10,000            | 6,805                         | (3,195)                   |
| Excess (deficiency) of revenues<br>over expenditure: | <u>\$ (3,000)</u>  | <u>\$ (3,000)</u> | <u>\$ (2,213)</u>             | <u>\$ 787</u>             |
| <b>SAO IDRP Fees Fund</b>                            |                    |                   |                               |                           |
| Revenues:  |                    |                   |                               |                           |
| Fines and fees                                       | \$ 20,000          | \$ 20,000         | \$ 16,810                     | \$ (3,190)                |
| Interest on investments                              | 25                 | 25                | 66                            | 41                        |
| Total revenues                                       | 20,025             | 20,025            | 16,876                        | (3,149)                   |
| 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                                   | 15,500             | 15,500            | -                             | (15,500)                  |
| Excess (deficiency) of revenues<br>over expenditure: | <u>\$ 4,525</u>    | <u>\$ 4,525</u>   | <u>\$ 16,876</u>              | <u>\$ 12,351</u>          |
| <b>Dispute Resolution</b>                            |                    |                   |                               |                           |
| Revenues:  |                    |                   |                               |                           |
| Fines and fees                                       | \$ 4,000           | \$ 4,000          | \$ 3,055                      | \$ (945)                  |
| Interest on investments                              | 28                 | 28                | 30                            | 2                         |
| Total revenues                                       | 4,028              | 4,028             | 3,085                         | (943)                     |
| Expenditures:  |                    |                   |                               |                           |
| Other services and charges                           | 5,000              | 5,000             | -                             | (5,000)                   |
| Total expenditures                                   | 5,000              | 5,000             | -                             | (5,000)                   |
| Excess (deficiency) of revenues<br>over expenditure: | <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<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Circuit Clerk Administration/Operations</b>       |                    |                 |                               |                           |
| 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                                       | 40,004             | 40,004          | 81,344                        | 41,340                    |
| Expenditures:  |                    |                 |                               |                           |
| Personal services                                    | 50,000             | 50,000          | 49,169                        | (831)                     |
| Other services and charges                           | 13,000             | 13,000          | 5,767                         | (7,233)                   |
| Total expenditures                                   | 63,000             | 63,000          | 54,936                        | (8,064)                   |
| Excess (deficiency) of revenues<br>over expenditure: | \$ (22,996)        | \$ (22,996)     | \$ 26,408                     | \$ 49,404                 |
| <b>Court Automation</b>                              |                    |                 |                               |                           |
| 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                                       | 225,000            | 225,000         | 170,751                       | (54,249)                  |
| 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                                   | 285,000            | 285,000         | 187,513                       | (97,487)                  |
| Excess (deficiency) of revenues<br>over expenditure: | \$ (60,000)        | \$ (60,000)     | \$ (16,762)                   | \$ 43,238                 |
| <b>Circuit Clerk E-Citation</b>                      |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ 26,000          | \$ 26,000       | \$ 37,724                     | \$ 11,724                 |
| Interest on investments                              | 20                 | 20              | 356                           | 336                       |
| Total revenues                                       | 26,020             | 26,020          | 38,080                        | 12,060                    |
| Expenditures:  |                    |                 |                               |                           |
| Capital outlay                                       | 65,000             | 65,000          | -                             | (65,000)                  |
| Other services and charges                           | 10,000             | 10,000          | -                             | (10,000)                  |
| Total expenditures                                   | 75,000             | 75,000          | -                             | (75,000)                  |
| Excess (deficiency) of revenues<br>over expenditure: | \$ (48,980)        | \$ (48,980)     | \$ 38,080                     | \$ 87,060                 |

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

|   | Original<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|---|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Driver Improvement Program</b>   |                    |                 |                               |                           |
| Revenues:   |                    |                 |                               |                           |
| Fines and fees  | \$ -               | \$ -            | \$ -                          | \$ -                      |
| Total revenues  | -                  | -               | -                             | -                         |
| Expenditures:   |                    |                 |                               |                           |
| Personal services   | -                  | -               | -                             | -                         |
| Total expenditures  | -                  | -               | -                             | -                         |
| Excess (deficiency) of revenues<br>over expenditure:                                    | \$ -               | \$ -            | \$ -                          | \$ -                      |
| <b>Public Defender Records/Automation</b>   |                    |                 |                               |                           |
| 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<br>over expenditure:                                    | \$ -               | \$ -            | \$ 904                        | \$ 904                    |
| <b>Arrestee Medical</b>   |                    |                 |                               |                           |
| 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<br>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<br>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<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Sheriff TBL</b>                                   |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ -               | \$ -            | \$ -                          | \$ -                      |
| Total revenues                                       | -                  | -               | -                             | -                         |
| Expenditures:  |                    |                 |                               |                           |
| Personal services                                    | -                  | -               | -                             | -                         |
| Total expenditures                                   | -                  | -               | -                             | -                         |
| Excess (deficiency) of revenues<br>over expenditure: | \$ -               | \$ -            | \$ -                          | \$ -                      |
| <b>Coroner's Fee</b>                                 |                    |                 |                               |                           |
| 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<br>over expenditure: | \$ 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<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|---|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Health</b>   |                    |                 |                               |                           |
| 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  | 4,346,001          | 5,113,099       | 4,205,263                     | (907,836)                 |
| 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  | 4,181,228          | 4,948,326       | 3,661,541                     | (1,286,785)               |
| Excess (deficiency) of revenues<br>over expenditures                                    | 164,773            | 164,773         | 543,722                       | 378,949                   |
| Transfers out   | (164,773)          | (164,773)       | (164,773)                     | -                         |
| Excess (deficiency) of revenues and transfers in<br>over expenditures and transfers out | \$ -               | \$ -            | \$ 378,949                    | \$ 378,949                |
| <b>IKAN-ROE Building Fund</b>   |                    |                 |                               |                           |
| Revenues:   |                    |                 |                               |                           |
| Interest on investments   | \$ 50              | \$ 50           | \$ 79                         | \$ 29                     |
| Miscellaneous   | 48,000             | 48,000          | 51,000                        | 3,000                     |
| Total revenues  | 48,050             | 48,050          | 51,079                        | 3,029                     |
| Expenditures:   |                    |                 |                               |                           |
| Contractual services  | 500                | 500             | -                             | (500)                     |
| Other services and charges  | 47,550             | 47,550          | 48,037                        | 487                       |
| Total expenditures  | 48,050             | 48,050          | 48,037                        | (13)                      |
| Excess (deficiency) of revenues<br>over expenditures                                    | -                  | -               | 3,042                         | 3,042                     |
| Other Financing Sources   |                    |                 |                               |                           |
| Sale of capital assets  | -                  | -               | 16,800                        | 16,800                    |
| Excess (deficiency) of revenues and transfers in<br>over expenditures and transfers out | \$ -               | \$ -            | \$ 19,842                     | \$ 19,842                 |

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

|  | Original<br>Budget | Final<br>Budget    | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|--------------------|-------------------------------|---------------------------|
| <b>Veterans Assistance</b>                           |                    |                    |                               |                           |
| Revenues:  |                    |                    |                               |                           |
| Property taxes                                       | \$ 265,865         | \$ 265,865         | \$ 271,608                    | \$ 5,743                  |
| Intergovernmental                                    | -                  | -                  | 523                           | 523                       |
| Interest on investments                              | -                  | -                  | 444                           | 444                       |
| Total revenues                                       | 265,865            | 265,865            | 272,575                       | 6,710                     |
| 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                                   | 300,698            | 300,698            | 252,654                       | (48,044)                  |
| Excess (deficiency) of revenues<br>over expenditure: | <u>\$ (34,833)</u> | <u>\$ (34,833)</u> | <u>\$ 19,921</u>              | <u>\$ 54,754</u>          |
| <b>Forfeited Funds - Sheriff</b>                     |                    |                    |                               |                           |
| Revenues:  |                    |                    |                               |                           |
| Fines and fees                                       | \$ -               | \$ -               | \$ -                          | \$ -                      |
| Total revenues                                       | -                  | -                  | -                             | -                         |
| Expenditures:  |                    |                    |                               |                           |
| Personal services                                    | -                  | -                  | -                             | -                         |
| Total expenditures                                   | -                  | -                  | -                             | -                         |
| Excess (deficiency) of revenues<br>over expenditure: | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>                   | <u>\$ -</u>               |
| <b>Federal Seized Task Force</b>                     |                    |                    |                               |                           |
| Revenues:  |                    |                    |                               |                           |
| Interest on investments                              | \$ 68              | \$ 68              | \$ 60                         | \$ (8)                    |
| Total revenues                                       | 68                 | 68                 | 60                            | (8)                       |
| Expenditures:  |                    |                    |                               |                           |
| Capital outlay                                       | 50,000             | 50,000             | 12,555                        | (37,445)                  |
| Other services and charges                           | 4,000              | 4,000              | 4,890                         | 890                       |
| Total expenditures                                   | 54,000             | 54,000             | 17,445                        | (36,555)                  |
| Excess (deficiency) of revenues<br>over expenditure: | <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<br>Budget    | Final<br>Budget       | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|-----------------------|-----------------------|-------------------------------|---------------------------|
| <b>County Motor Fuel Tax</b>                         |                       |                       |                               |                           |
| 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<br>over expenditure: | <u>\$ (4,922,840)</u> | <u>\$ (4,922,840)</u> | <u>\$ 1,201,235</u>           | <u>\$ 6,124,075</u>       |
| <b>Township Bridge</b>                               |                       |                       |                               |                           |
| 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<br>over expenditure: | <u>\$ (33,310)</u>    | <u>\$ (33,310)</u>    | <u>\$ 6,038</u>               | <u>\$ 39,348</u>          |
| <b>Township Motor Fuel Tax</b>                       |                       |                       |                               |                           |
| 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<br>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<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Geographical Information System</b>               |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ 275,000         | \$ 275,000      | \$ 231,861                    | \$ (43,139)               |
| Interest on investments                              | 151                | 151             | 1,489                         | 1,338                     |
| Total revenues                                       | 275,151            | 275,151         | 233,350                       | (41,801)                  |
| 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                                   | 243,616            | 243,616         | 173,835                       | (69,781)                  |
| Excess (deficiency) of revenues<br>over expenditure: | \$ 31,535          | \$ 31,535       | \$ 59,515                     | \$ 27,980                 |
| <b>Contract Appraisal Work</b>                       |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Interest on investments                              | \$ -               | \$ -            | \$ 19                         | \$ 19                     |
| Total revenues                                       | -                  | -               | 19                            | 19                        |
| Expenditures:  |                    |                 |                               |                           |
| Contractual services                                 | -                  | -               | 4,729                         | 4,729                     |
| Total expenditures                                   | -                  | -               | 4,729                         | 4,729                     |
| Excess (deficiency) of revenues<br>over expenditure: | \$ -               | \$ -            | \$ (4,710)                    | \$ (4,710)                |
| <b>Drug Court Fund</b>                               |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Fines and fees                                       | \$ 12,000          | \$ 12,000       | \$ 20,571                     | \$ 8,571                  |
| Interest on investments                              | -                  | -               | 64                            | 64                        |
| Total revenues                                       | 12,000             | 12,000          | 20,635                        | 8,635                     |
| Expenditures:  |                    |                 |                               |                           |
| Other services and charges                           | 7,500              | 7,500           | 3,816                         | (3,684)                   |
| Total expenditures                                   | 7,500              | 7,500           | 3,816                         | (3,684)                   |
| Excess (deficiency) of revenues<br>over expenditure: | \$ 4,500           | \$ 4,500        | \$ 16,819                     | \$ 12,319                 |

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

|  | Original<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Teen Court Fund</b>                               |                    |                 |                               |                           |
| 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<br>over expenditure: | \$ -               | \$ -            | \$ 9,987                      | \$ 9,987                  |
| <b>Marriage Fund</b>                                 |                    |                 |                               |                           |
| 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<br>over expenditure: | \$ -               | \$ -            | \$ (1,199)                    | \$ (1,199)                |
| <b>WIOA Grants</b>                                   |                    |                 |                               |                           |
| 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<br>over expenditure: | \$ (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<br>Budget | Final<br>Budget | Actual,<br>Budgetary<br>Basis | Over<br>(Under)<br>Budget |
|--|--------------------|-----------------|-------------------------------|---------------------------|
| <b>Public Building Commission</b>                    |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Interest on investments                              | \$ -               | \$ -            | \$ 3,627                      | \$ 3,627                  |
| Miscellaneous  | -                  | -               | 24,750                        | 24,750                    |
| Total revenues                                       | -                  | -               | 28,377                        | 28,377                    |
| Expenditures:  |                    |                 |                               |                           |
| Contractual services                                 | -                  | -               | 24,822                        | 24,822                    |
| Other services and charges                           | -                  | -               | 3,737                         | 3,737                     |
| Total expenditures                                   | -                  | -               | 28,559                        | 28,559                    |
| Excess (deficiency) of revenues<br>over expenditure: | \$ -               | \$ -            | \$ (182)                      | \$ (182)                  |
| <b>River Conservation</b>                            |                    |                 |                               |                           |
| Revenues:  |                    |                 |                               |                           |
| Intergovernmental                                    | \$ 1,000,000       | \$ 1,000,000    | \$ -                          | \$(1,000,000)             |
| Total revenues                                       | 1,000,000          | 1,000,000       | -                             | (1,000,000)               |
| Expenditures:  |                    |                 |                               |                           |
| Contractual services                                 | 500,000            | 500,000         | -                             | (500,000)                 |
| Other services and charges                           | 500,000            | 500,000         | -                             | (500,000)                 |
| Total expenditures                                   | 1,000,000          | 1,000,000       | -                             | (1,000,000)               |
| Excess (deficiency) of revenues<br>over expenditure: | \$ -               | \$ -            | \$ -                          | \$ -                      |

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

|   | Original<br>Budget | Final<br>Budget | Actual      | Over<br>(Under)<br>Budget |
|---|--------------------|-----------------|-------------|---------------------------|
| <b>2009 Bond Series Debt Service Fund</b>         |                    |                 |             |                           |
| 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                                     | 285,015            | 285,015         | 268,488     | (16,527)                  |
| Expenditures:                                     |                    |                 |             |                           |
| Debt service principal                            | 180,000            | 180,000         | 180,000     | -                         |
| Debt service interest                             | 104,990            | 104,990         | 104,990     | -                         |
| Total expenditures                                | 284,990            | 284,990         | 284,990     | -                         |
| Excess (deficiency) of revenues over expenditures | \$ 25              | \$ 25           | \$ (16,502) | \$ (16,527)               |
| <b>2011 GO Bond Series Debt Service Fund</b>      |                    |                 |             |                           |
| Revenues:   |                    |                 |             |                           |
| Property taxes                                    | \$ 664,975         | \$ 664,975      | \$ 665,102  | \$ 127                    |
| Interest on investments                           | 50                 | 50              | 489         | 439                       |
| Total revenue                                     | 665,025            | 665,025         | 665,591     | 566                       |
| 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                                | 669,975            | 669,975         | 669,975     | -                         |
| Excess (deficiency) of revenues over expenditures | \$ (4,950)         | \$ (4,950)      | \$ (4,384)  | \$ 566                    |
| <b>2012 GO Bond Series Debt Service Fund</b>      |                    |                 |             |                           |
| Revenues:   |                    |                 |             |                           |
| Property taxes                                    | \$ 416,528         | \$ 416,528      | \$ 416,607  | \$ 79                     |
| Interest on investments                           | 50                 | 50              | 308         | 258                       |
| Total revenue                                     | 416,578            | 416,578         | 416,915     | 337                       |
| 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                                | 421,528            | 421,528         | 421,528     | -                         |
| Excess (deficiency) of revenues over expenditures | \$ (4,950)         | \$ (4,950)      | \$ (4,613)  | \$ 337                    |

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

|  | Original<br>Budget | Final<br>Budget   | Actual            | Over<br>(Under)<br>Budget |
|--|--------------------|-------------------|-------------------|---------------------------|
| <b>2012A GO Bond Series Debt Service Fund</b>                              |                    |                   |                   |                           |
| 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                          | <u>\$ (4,940)</u>  | <u>\$ (4,940)</u> | <u>\$ (4,409)</u> | <u>\$ 531</u>             |
| <b>Public Building Commission-Health Department</b>                        |                    |                   |                   |                           |
| 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) | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 1,917</u>   | <u>\$ 1,917</u>           |
| <b>2022 Bond Series Debt Service Fund</b>                                  |                    |                   |                   |                           |
| 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) | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ 2,062</u>   | <u>\$ 2,062</u>           |

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

|  | Original<br>Budget | Final<br>Budget    | Actual              | Over<br>(Under)<br>Budget |
|--|--------------------|--------------------|---------------------|---------------------------|
| <b>Public Building Commission Capital Project Fund</b>                     |                    |                    |                     |                           |
| 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>          |
| <br>   |                    |                    |                     |                           |
|  | Original<br>Budget | Final<br>Budget    | Actual              | Over<br>(Under)<br>Budget |
| <b>2022 Project Capital Project Fund</b>                                   |                    |                    |                     |                           |
| 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)             | <u>(1,800)</u>   | <u>1,071,804</u>    | <u>1,073,604</u>    | <u>30,311</u>    | <u>708,316</u>    | <u>678,005</u>    | <u>28,511</u>    | <u>1,780,120</u>    | <u>1,751,609</u>    |
| 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 | <u>409,582</u>      |
| 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<br>Hills S.A. | Drainage<br>Districts | Collector    | Condemnation<br>Account | Unclaimed<br>Legacies<br>and Bonds | Sheriff<br>Seizure | Sheriff<br>Sale<br>Account | Sheriff<br>Commissary | Circuit<br>Clerk |
|--|-------------------------|-----------------------|--------------|-------------------------|------------------------------------|--------------------|----------------------------|-----------------------|------------------|
| <b>Assets</b>                              |                         |                       |              |                         |                                    |                    |                            |                       |                  |
| 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        |
| <b>Liabilities</b>                         |                         |                       |              |                         |                                    |                    |                            |                       |                  |
| Accounts payable                           | \$ -                    | \$ 14,012             | \$ -         | \$ -                    | \$ -                               | \$ -               | \$ -                       | \$ -                  | \$ -             |
| Accrued expenses                           | -                       | -                     | -            | -                       | -                                  | -                  | -                          | -                     | -                |
| Property taxes due to<br>other governments | -                       | -                     | 4,587,222    | -                       | -                                  | -                  | -                          | -                     | -                |
| Due to others                              | -                       | -                     | -            | -                       | -                                  | -                  | -                          | -                     | 138,569          |
| Total liabilities                          | -                       | 14,012                | 4,587,222    | -                       | -                                  | -                  | -                          | -                     | 138,569          |
| <b>Net position</b>                        |                         |                       |              |                         |                                    |                    |                            |                       |                  |
| 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<br>Clerk | Kankakee<br>Enterprise<br>Zone | Kankakee<br>River Valley<br>Enterprise Zone | Total         |
|--|-----------------|--------------------------------|---|---------------|
| <b>Assets</b>                              |                 |                                |   |               |
| 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    |
| <b>Liabilities</b>                         |                 |                                |   |               |
| Accounts payable                           | \$ -            | \$ 184                         | \$ 184                                      | \$ 14,380     |
| Accrued expenses                           | -               | -                              | 2,175                                       | 2,175         |
| Property taxes due to<br>other governments | -               | -                              | -   | 4,587,222     |
| Due to others                              | -               | -                              | -   | 138,569       |
| Total liabilities                          | -               | 184                            | 2,359                                       | 4,742,346     |
| <b>Net position</b>                        |                 |                                |   |               |
| 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<br>Hills S.A. | Drainage<br>Districts | Collector   | Condemnation<br>Account | Unclaimed<br>Legacies<br>and Bonds | Sheriff<br>Seizure | Sheriff<br>Sale<br>Account | Sheriff<br>Commissary | Circuit<br>Clerk |
|---|-------------------------|-----------------------|-------------|-------------------------|------------------------------------|--------------------|----------------------------|-----------------------|------------------|
| <b>Additions</b>                        |                         |                       |             |                         |                                    |                    |                            |                       |                  |
| 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        |
| <b>Deductions</b>                       |                         |                       |             |                         |                                    |                    |                            |                       |                  |
| 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        |
| <b>Change in net position</b>           | 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<br>Clerk   | Kankakee<br>Enterprise<br>Zone | Kankakee<br>River Valley<br>Enterprise Zone | Total               |
|---|-------------------|--------------------------------|---|---------------------|
| <b>Additions</b>                        |                   |                                |   |                     |
| 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                         | <u>3,545,173</u>  | <u>8,100</u>                   | <u>94,633</u>                               | <u>202,731,830</u>  |
| <b>Deductions</b>                       |                   |                                |   |                     |
| 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                        | <u>3,627,469</u>  | <u>903</u>                     | <u>43,602</u>                               | <u>201,541,783</u>  |
| <b>Change in net position</b>           | (82,296)          | 7,197                          | 51,031                                      | 1,190,047           |
| Net position, beginning of year         | <u>1,062,553</u>  | <u>81,143</u>                  | <u>294,312</u>                              | <u>8,291,258</u>    |
| Total net position                      | <u>\$ 980,257</u> | <u>\$ 88,340</u>               | <u>\$ 345,343</u>                           | <u>\$ 9,481,305</u> |

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.

| <b>Contents</b>  | <b>Page</b>    |
|--|----------------|
| <b>Financial Trends</b>  | <b>140-143</b> |
| These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.  |                |
| <b>Revenue Capacity</b>  | <b>144-151</b> |
| These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.  |                |
| <b>Debt Capacity</b>   | <b>152-154</b> |
| 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.                           |                |
| <b>Demographic and Economic Information</b>  | <b>155-156</b> |
| These schedules help the reader understand the environment within which the government's financial activities take place.  |                |
| <b>Operating Information</b>   | <b>157-160</b> |
| 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        |
|---------------------------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| <b>Governmental Activities</b>  |            |             |              |              |              |              |              |              |              |             |
| 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  |
| <b>Business-Type Activities</b> |            |             |              |              |              |              |              |              |              |             |
| 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  |
| <b>Primary Government</b>       |            |             |              |              |              |              |              |              |              |             |
| 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       |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|
| <b>General Fund</b>                |             |             |             |             |             |             |            |            |            |            |
| 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 |
| <b>Pension Fund</b>                |             |             |             |             |             |             |            |            |            |            |
| 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  |
| <b>County Highway Fund</b>         |             |             |             |             |             |             |            |            |            |            |
| 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  |
| <b>County Bridge Fund</b>          |             |             |             |             |             |             |            |            |            |            |
| 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  |
| <b>All Other Governmental Fund</b> |             |             |             |             |             |             |            |            |            |            |
| 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     | 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  | 15,735,985  | 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%     |

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            |
|                           | <u>6,339,809</u> | <u>4,470,420</u> | <u>3,380,897</u> | <u>3,137,517</u> | <u>3,046,686</u> | <u>3,359,112</u> | <u>3,110,288</u> | <u>3,079,312</u> | <u>3,881,716</u> | <u>4,001,851</u> |
| Co. Direct Sales Tax Rate | .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               |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>County</b>                       | <b>24,956,872</b>  | <b>23,693,386</b>  | <b>23,152,768</b>  | <b>22,377,019</b>  | <b>21,835,774</b>  | <b>21,169,052</b>  | <b>20,473,854</b>  | <b>20,084,585</b>  | <b>18,284,634</b>  | <b>17,887,884</b>  |
| <b>Townships or Road Districts</b>  | <b>11,114,379</b>  | <b>10,793,487</b>  | <b>10,631,151</b>  | <b>10,428,174</b>  | <b>10,222,638</b>  | <b>9,956,600</b>   | <b>9,622,831</b>   | <b>9,482,217</b>   | <b>9,505,185</b>   | <b>9,396,755</b>   |
| <b>Cities and Villages</b>          | <b>25,524,085</b>  | <b>25,846,813</b>  | <b>23,529,514</b>  | <b>23,745,923</b>  | <b>23,711,002</b>  | <b>28,723,104</b>  | <b>26,824,211</b>  | <b>26,565,746</b>  | <b>26,255,886</b>  | <b>26,306,840</b>  |
| 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         |
| <b>School Districts</b>             | <b>139,239,935</b> | <b>131,861,668</b> | <b>128,432,711</b> | <b>124,001,842</b> | <b>120,691,394</b> | <b>117,283,432</b> | <b>112,683,031</b> | <b>108,010,398</b> | <b>103,875,294</b> | <b>101,993,577</b> |
| 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          |
| <b>Special Districts</b>            | <b>19,852,249</b>  | <b>18,806,729</b>  | <b>18,391,804</b>  | <b>17,838,595</b>  | <b>17,379,758</b>  | <b>16,904,515</b>  | <b>16,164,233</b>  | <b>15,889,622</b>  | <b>15,150,291</b>  | <b>14,231,090</b>  |
| 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              |
| <b>Total Current Tax Extensions</b> | <b>220,687,520</b> | <b>185,155,270</b> | <b>204,137,947</b> | <b>198,391,554</b> | <b>193,840,567</b> | <b>194,036,703</b> | <b>185,768,160</b> | <b>180,032,568</b> | <b>173,071,290</b> | <b>169,816,146</b> |

\* - 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<br>Property | Residential<br>Property | Commercial<br>Property | Railroad<br>Property | Total Equalized<br>Assessed Value | Total<br>Actual Value | Direct<br>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<br>Equalized<br>Assessed Value | Percentage<br>of<br>Total EAV |
| 1               | Aventis Behring LLC (CSL) | \$19,585,490                         | 0.89%                         |
| 2               | Pembina Coghlin 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>\$106,116,545</u>                 |                               |
| Total EAV       |                           | \$2,191,599,825                      |                               |

| Tax Year 2011   |                                 |                                      |                               |
|-----------------|---------------------------------|--------------------------------------|-------------------------------|
| Rank            | Taxpayer                        | Total<br>Equalized<br>Assessed Value | Percentage<br>of<br>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>\$74,729,213</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       |                | 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 | Alternate Revenue Source Bonds | Capital Leases |                        |                                  |                               |  |            |                 |
| 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 | General<br>Obligation<br>Bonds | Less: Amounts<br>Available in<br>Debt Service<br>Funds | Total      | Ratio of General<br>Bonded Debt to<br>Assessed Valuation | Debt<br>Per Capita |
|-------------|--------------------------------|--|------------|--|--------------------|
| 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                   | <b>7,908,709</b>   |
| Less Self Supporting Debt          | <b>(3,835,447)</b> |
| Total Debt Applicable to Limit     | <b>4,073,262</b>   |
| Legal Debt Margin                  | <b>63,476,169</b>  |

|  | 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  | <b>(23,626,135)</b> | <b>(20,382,113)</b> | <b>(2,131,150)</b> | <b>(1,438,424)</b> | <b>(1,316,842)</b> | <b>(1,189,559)</b> | <b>(1,061,642)</b> | <b>(923,062)</b> | <b>(778,750)</b> | <b>(3,835,447)</b> |
| 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%                 |

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<br>Income (in<br>thousands) (2) | Per Capita<br>Personal Income<br>(2) | Median Age (3) | School<br>Enrollment (4) | Unemployment<br>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](http://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       |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>General Government</b> | 114        | 102        | 95         | 107        | 108        | 105        | 106        | 109        | 104        | 101        |
| <b>Court Services</b>     | 129        | 118        | 112        | 111        | 119        | 116        | 122        | 137        | 127        | 182        |
| <b>Public Safety</b>      | 236        | 211        | 190        | 180        | 207        | 223        | 233        | 233        | 237        | 202        |
| <b>VAC</b>                | 3          | 4          | 3          | 3          | 6          | 4          | 5          | 5          | 4          | 8          |
| <b>Animal Control</b>     | 8          | 9          | 7          | 10         | 10         | 11         | 12         | 11         | 11         | 10         |
| <b>ETSB-911</b>           | 27         | 28         | 28         | 27         | 30         | 29         | 32         | 40         | 35         | 37         |
| <b>Health</b>             | 39         | 38         | 34         | 32         | 31         | 33         | 33         | 35         | 33         | 33         |
| <b>Highway</b>            | 37         | 40         | 29         | 31         | 30         | 30         | 33         | 31         | 30         | 31         |
| <b>Total</b>              | <b>593</b> | <b>550</b> | <b>498</b> | <b>501</b> | <b>541</b> | <b>551</b> | <b>576</b> | <b>601</b> | <b>581</b> | <b>604</b> |

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          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b><u>Government Activities</u></b>         |               |               |               |               |               |               |               |               |               |               |
| <b>General Government</b>                   |               |               |               |               |               |               |               |               |               |               |
| 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        |
| <b>Court Services</b>                       |               |               |               |               |               |               |               |               |               |               |
| 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   |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Public Safety</b>                       |        |        |        |        |        |        |        |        |        |        |
| 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    |
| <b>Health and Sanitation</b>               |        |        |        |        |        |        |        |        |        |        |
| 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  |
| <b>Veterans Assistance Commission</b>      |        |        |        |        |        |        |        |        |        |        |
| 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 |
| <b>Business-Type Activities</b>            |        |        |        |        |        |        |        |        |        |        |
| <b>ETSB-911</b>                            |        |        |        |        |        |        |        |        |        |        |
| 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**

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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

Steven P. McCarty, Finance Director

189 East Court Street, Suite 300

Kankakee, Illinois 60901

Telephone: (815) 937-2914 Fax: (815) 936-4622

### 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.

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*