

County of Kankakee, Illinois



Annual Comprehensive Financial Report

Prepared by the Kankakee County Finance Department

For the Fiscal Year Ended
November 30, 2024

Kankakee County, Illinois
Annual Comprehensive Financial Report
As of and for the Year Ended November 30, 2024
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COUNTY OF KANKAKEE

FINANCE DEPARTMENT

Steven P. McCarty, Finance Director

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Kankakee, Illinois 60901

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June 10, 2025

To Chairman Alexander-Hildebrand,
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, 2024. 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, 2024. 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 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 2024. 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 assisted local park districts, fire protection districts, and townships within the county.

Social service programs were instituted to provide services to the community. These programs were designed to help fill the current gaps between workforce, substance abuse, mental health, recidivism, rental assistance and other causal factors that were exacerbated by the pandemic.

In 2018, construction was completed 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.

Bradley Officials broke ground on a \$45 million baseball, softball and soccer sports complex. This is being built along St. George Road, immediately east of the Super Walmart store. The sports fields are open for use and the project is expected to be fully completed by mid-2025. This project is estimated to bring 3,000 visitors per weekend.

Bradley has also committed to a \$79.5 million indoor water park that's projected to open in 2027.

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. Installation has resulted in 98 residential and six commercial properties being connected.

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 with the most recent additions of Culvers, Belle Tire and Tidal Wave Auto Spa Car Wash.

In 2023, Kankakee County was ranked 3rd in the top 10 manufacturing hubs. This was the third year we received this distinction and the comparison is nationwide. Kankakee County has seen an influx of capital improvements over the past five years, totaling \$2.5 billion spread among several manufacturers and businesses. 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. CSL has continued to make progress on this.

Another more recent example, Gotion, a Chinese lithium battery manufacturer, has begun the undertaking of a \$2 billion lithium-ion battery manufacturing facility in Manteno. This construction will take place where the abandoned Kmart warehouse site currently is in Manteno. Gotion plans to hire 2,600 employees. The plant began construction in 2024 and has continued to update the facility to its needs.

The CSL expansion and the Gotion plant are two of the largest projects in Illinois in the past five years as well. The CSL project entails huge infrastructure investments in its power grid and wastewater system.

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.

KCC now has grants available for manufacturing students. The U.S. Department of Labor H-1B One Workforce Grant Program helps pay for all expenses that are needed to complete their degrees in manufacturing. The varying degrees that are associated in this program are welding, machine tool, industrial maintenance, electrical technology, and manufacturing technology.

Financial Planning and Major Initiatives

The hard work of the County's dedicated department heads and their employees has led to another increase in the General Fund ending balance. The continued cost saving measures along with increases in a few revenue accounts in this major fund, has led to an increase in fund balance of \$0.9 million in FY 2024. The County's Pension Fund increased by \$1.4 million. This is the seventh consecutive year that there has been a positive fund balance in the total major funds balance. This is also the sixth consecutive year that the General Fund balance has been positive. The combined fund balances for General Fund, Tort Fund, and Pension Funds totaled over \$23 million.

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 livestreams 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.

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 2023. This was the eighth 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, Lisa Bess and Jolene Bertram, and 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 Alexander-Hildebrand, and Vice-Chairman Long for their support during this process.

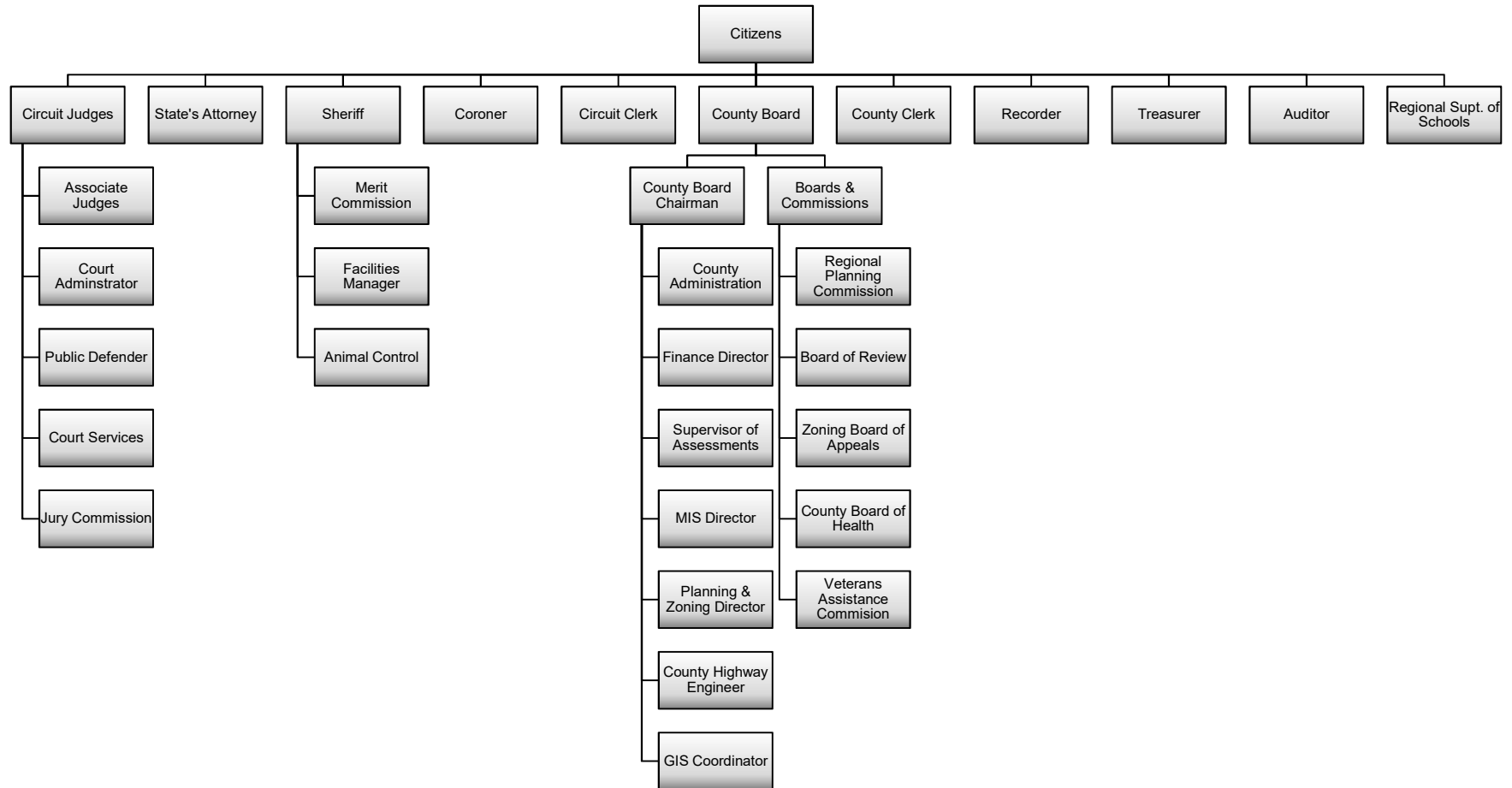
Respectfully submitted,



Steven McCarty
Kankakee County Finance Director

June 10, 2025

Kankakee County Organizational Chart



COUNTY OF KANKAKEE

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

COUNTY BOARD

Chairman

Matt Alexander-Hildebrand

Vice Chair

Craig Long

Jessica Andrade
Anothony Crutcher
John Fetherling
Steven Hunter
Robert Lowey
Peggy Sue Munday
Patricia Polk
Joseph Swanson
Denise Turner

Jeffery Ashcraft
Aaron Dunnill
Rosemary Foster
Amanda Armer-Irps
Ryan Marion
Scott Nims
Todd Sirios
Christopher Tholen
Carol Webber

Antonio Carrico
Kathleen Rittmanic-Emme
Roger Hess
Larry Kerkstra
Chad Miller
Alice (Tinker) Parker
Kenneth Smith
Amber Turner

ELECTED OFFICIALS

Auditor
Colton Ekhoﬀ

Circuit Clerk
Sandi Cianci

County Clerk
Dan Hendrickson

Coroner
Robert Gessner

Recorder of Deeds
Lori Gadbois

Sheriff
Mike Downey

Regional Superintendent of Schools
Patricia High

State's Attorney
Jim Rowe

Treasurer
Nick Africano

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
Jason Shane

Building and Grounds
Ted Workman

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, 2023

Christopher P. Morill

Executive Director/CEO

Independent Auditor's Report

Kankakee County Board
Kankakee County, Illinois
Kankakee, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2024, 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, 2024, 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 0.9 percent, 1.3 percent, and 0.0 percent, respectively, of the assets, fund balances, and revenues of the aggregate remaining fund information as of November 30, 2024. 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 the 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America 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 June 3, 2025, 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
June 3, 2025

**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, 2024, and the related notes to the financial statements, which collectively comprise Kankakee County, Illinois' basic financial statements, and have issued our report thereon dated June 3, 2025. 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 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Kankakee County, Illinois' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Kankakee County, Illinois' response to the finding identified in our audit and described in the accompany 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
June 3, 2025

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, 2024, and 2023. 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 \$78.2 million (*net position*).
- At the close of fiscal year 2024, the County of Kankakee's governmental funds reported combined ending fund balances of \$56.2 million. This was the result of an increase in the governmental fund's fund balance of \$3.9 million.
- Overall revenues for governmental funds were \$85.5 million, a decrease of \$0.2 million from the prior year.
- The General Fund balance (excluding the Tort Fund) totaled \$13.7 million at the end of fiscal year 2024 which signifies the sixth 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 \$15.9 million. This is an increase of \$0.9 million from the 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 – **management's discussion and analysis** (this section), the **basic financial statements, required supplementary information**, and **other supplementary 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 custodian** 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 and other supplementary information that further explains and supports the information in the financial statements.

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

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

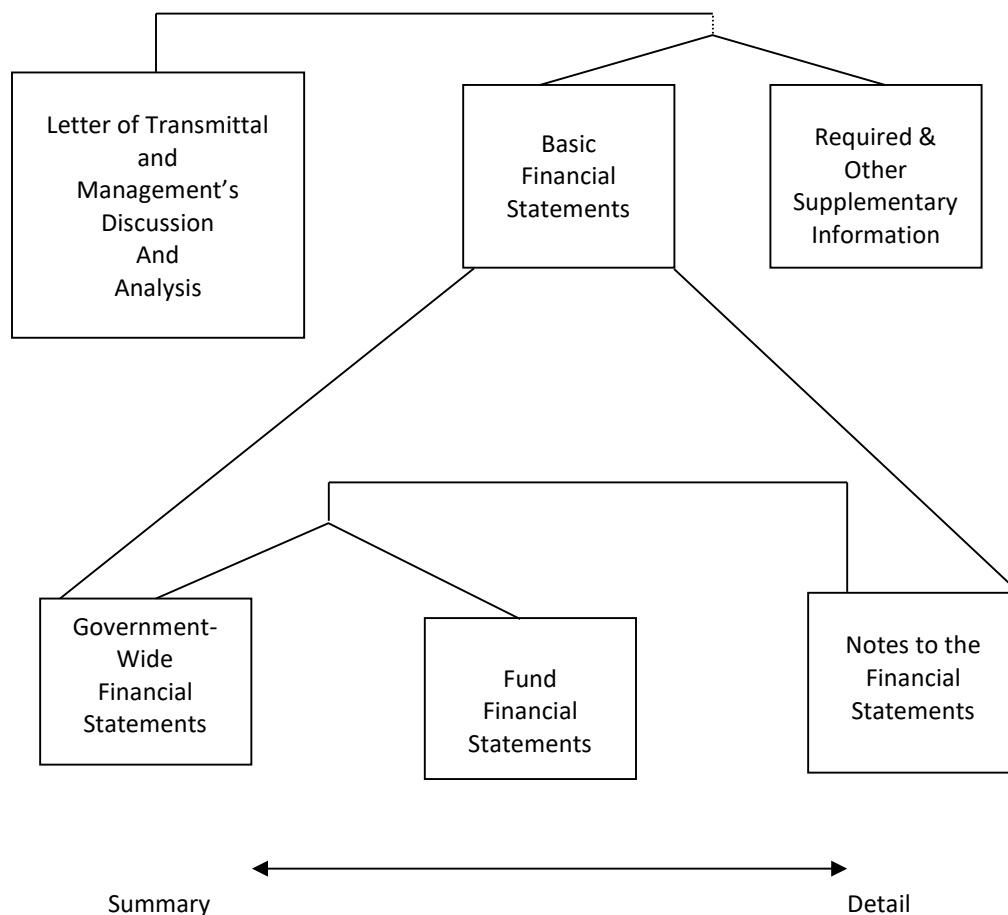


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of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

Illustration B

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

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

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report on 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 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 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 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 39-72 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 74-94 of this report.

Other 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 96-138 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 the 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 \$78 million. Net position for governmental activities decreased by approximately \$7.6 million. For business-type activities, net position experienced an increase of \$4.9 million.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 89,786	\$ 94,733	\$ 12,998	\$ 12,142	\$ 102,783	\$ 106,876
Capital assets	55,896	54,566	6,999	2,419	62,895	56,984
Total assets	145,681	149,299	19,997	14,561	165,678	163,860
Deferred outflows of resources	8,072	7,751	228	249	8,300	7,999
Current and other liabilities	8,548	16,441	540	421	9,089	16,862
Long-term liabilities	28,108	37,946	1,342	2,050	29,450	39,996
Total liabilities	36,656	54,387	1,882	2,471	38,539	56,858
Deferred inflows of resources	55,609	33,571	1,594	493	57,203	34,063
Net investment in capital assets	54,485	51,055	5,651	2,229	60,136	53,284
Restricted	38,921	36,140			38,921	36,140
Unrestricted	(31,919)	(18,103)	11,098	9,617	(20,821)	(8,486)
Total net position	\$ 61,488	\$ 69,092	\$ 16,749	\$ 11,846	\$ 78,236	\$ 80,938

A significant portion of the County's net position reflects a net investment of \$60.1 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, \$38.9 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.2 million of governmental activities restricted net position is restricted for debt service. Additionally, \$1.7 million for General Government, and \$2.7 million for Judiciary and Court Services, \$0.5 million for Public Safety, \$18.6 million for Transportation, \$7.1 million for Retirement, \$2.2 million for Tort, and \$4.8 million for Health and Welfare Services is restricted. The remainder (\$1 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 (\$20.8 million) 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, 2024.

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

Exhibit 2

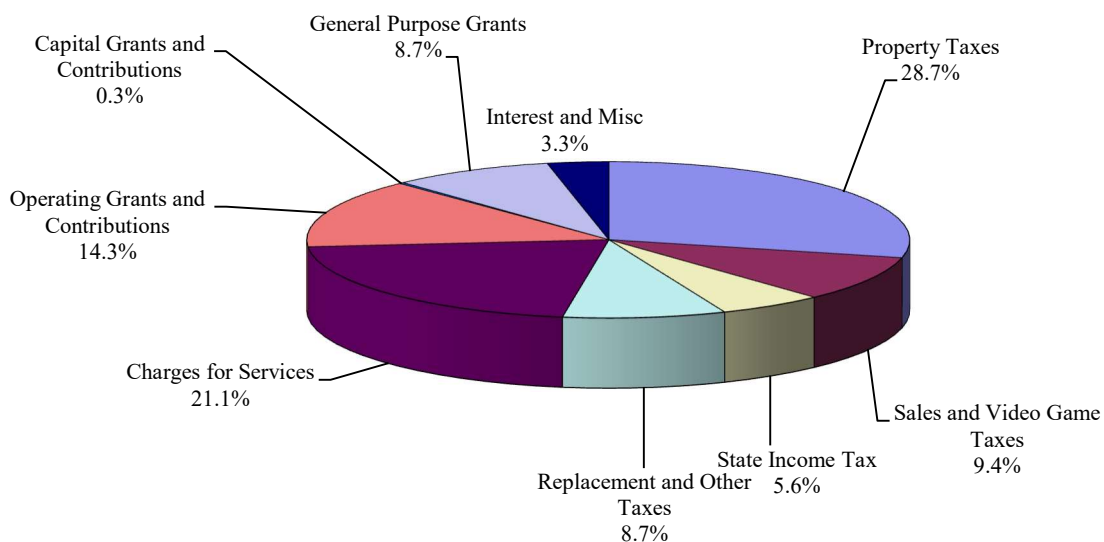
Kankakee County's Changes in Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Services	17,798	19,559	6,569	6,518	24,367	26,077
Operating Grants and Contributions	12,027	11,375	-	18	12,027	11,393
Capital Grants and Contributions	212	643	-	4	212	647
General Revenues						
Property Taxes	24,216	24,607			24,216	24,607
Sales and Video Gaming Tax	7,970	7,841			7,970	7,841
State Income Tax	4,733	4,451			4,733	4,451
Replacement and Other Taxes	7,335	8,475			7,335	8,475
General Purpose Grants	7,308	6,604	6		7,314	6,604
Other	2,769	1,888	276	186	3,044	2,074
Transfers	(4,178)	144	4,178	(144)	-	-
Total Revenues	80,189	85,586	11,029	6,581	91,218	92,168
Expense						
Governmental Activities						
General Government	11,263	14,452			11,263	14,452
Public Safety	41,092	44,569			41,092	44,569
Court Services	15,878	16,026			15,878	16,026
Transportation	12,116	14,573			12,116	14,573
Health and Sanitation	4,585	5,023			4,585	5,023
Veterans Administration	549	604			549	604
Economic Development	2,081	2,432			2,081	2,432
Interest and fiscal charges	229	365			229	365
Business-Type Activities						
Emergency Telephone Services			5,624	6,739	5,624	6,739
Animal Control			501	413	501	413
Total Expenses	87,794	98,044	6,126	7,151	93,920	105,195
Increase (Decrease) in Net Position	(7,605)	(12,458)	4,903	(570)	(2,702)	(13,028)
Net Position - Beginning of Year	69,092	81,550	11,846	12,416	80,938	93,966
Net Position - End of Year	61,488	69,092	16,749	11,846	78,236	80,938

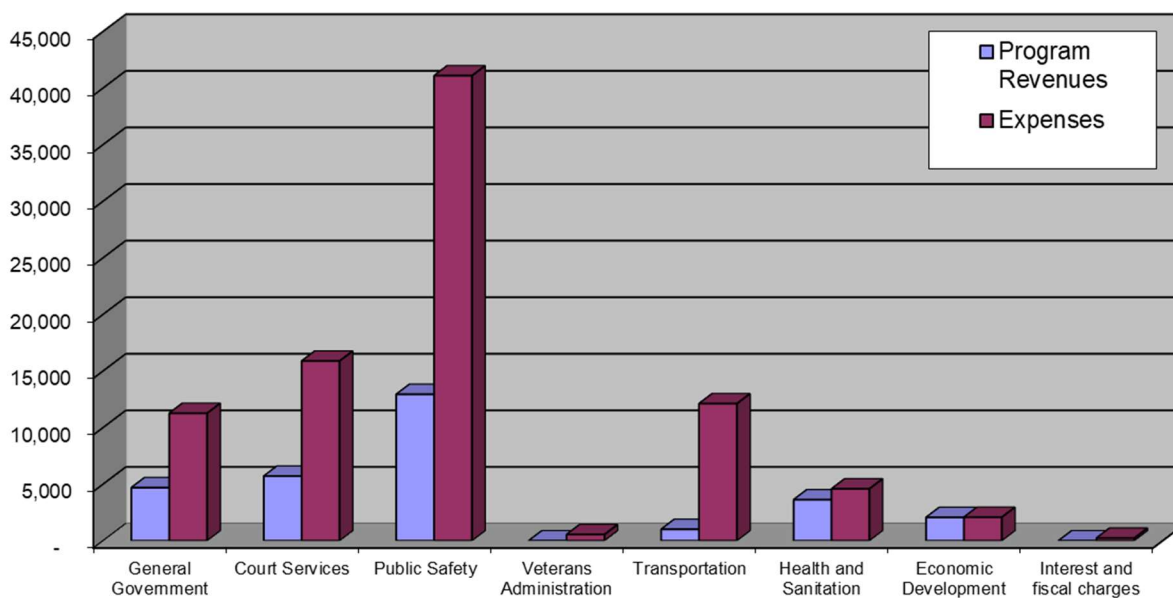
- Governmental activities had a decrease in the County's net position by approximately \$7.6 million in 2024. In the prior fiscal year 2023, net position decreased by \$12.5 million.
- There was a decrease in total revenues of approximately \$5.4 million. The transfer for the newly completed Animal Control facility accounted for \$4.1 million of the decrease. Charges for Services decreased by \$1.7 million, which included a \$1.5 million decrease in the inmate housing program. This was due to fewer out of county inmates; program fees and rates stayed the same year over year.
- Property taxes decreased by \$0.4 million. This decrease was from the payoff of three County bonds which removed them from the debt service levy.
- Total expense on the Government-wide Statement of Activities saw a decrease from the prior year of approximately \$10.3 million. All expense categories decreased due to a change in net pension liability. For more information on the change in net pension liability, please see note 10.

Governmental Activities

Revenues by Source - Governmental Activities

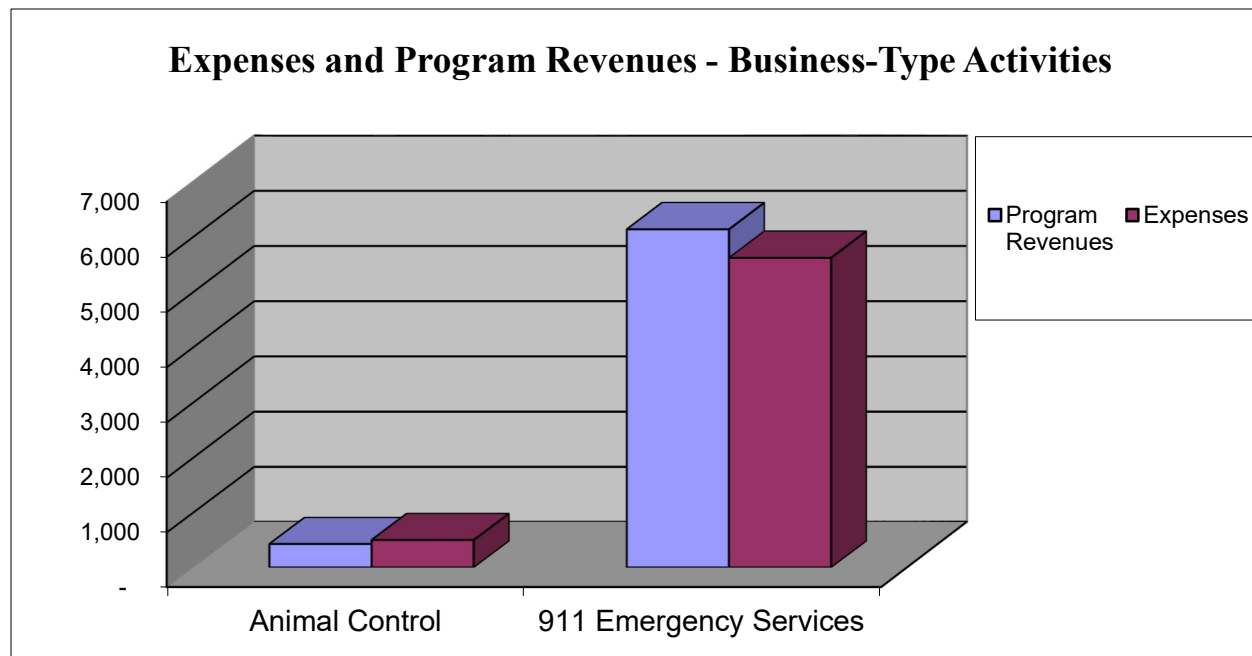


Expenses and Program Revenues - Governmental Activities



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 court services, transportation, and then general government. Public safety comprises 46.8 percent of total governmental activities. General government represents 12.8 percent of total governmental activities, while court services covers 18.1 percent. Transportation makes up 13.8 percent of total governmental activities. General revenues such as property, sales, state income, replacement, motor fuel, and other taxes are not shown by function because they are used to support County-wide program activities. Approximately 29 cents of every dollar of the County's revenue for governmental funds comes from property taxes, and 52 cents of every dollar raised comes from some type of tax.

Business-Type Activities



The County's Business-type activities increased in net position by \$4.9 million. This increase was primarily due to the completion and transfer of the new Animal Control Facility.

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 \$56.2 million. About \$1.7 million (3 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, \$38.7 million, is restricted; constraints have been placed on the use of the resources. Approximately \$2.9 million (5 percent) is assigned, which the County intends to use for transportation, judiciary, and court functions. Approximately \$12.9 million constitutes unassigned fund balance.

Revenues for the governmental funds in 2024 totaled \$85.5 million, and expenditures were \$82.4 million. Overall, the fund balance increased by \$4.0 million for the year. The General Fund, Pension Fund, and Tort Fund had a combined increase of \$2.3 million as represented in the table below. This shows a positive trend over the last seven years with increases in the total fund balance.

Fiscal Year	General Fund	Tort Fund	Pension Fund	Total
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
2023	12,743,829	2,313,401	5,714,440	20,771,670
2024	13,688,061	2,221,043	7,116,794	23,025,898

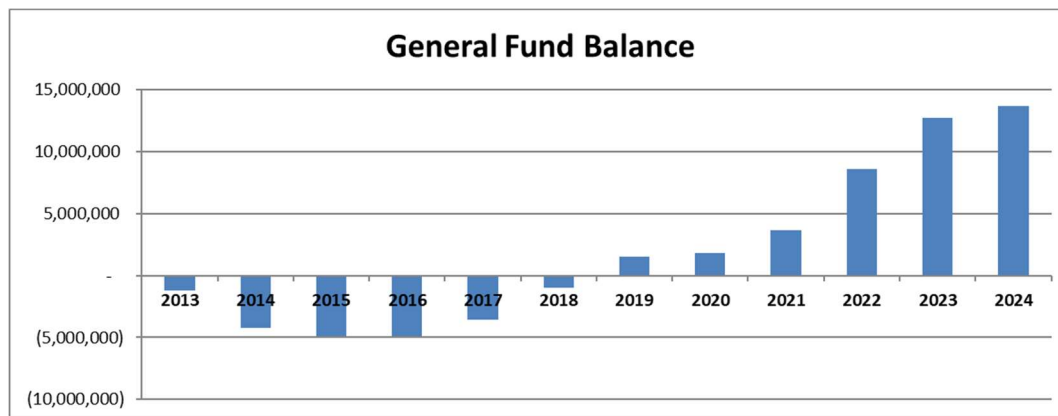
The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$2.22 million, which represents a decrease of \$0.1 million from the prior fiscal year. The decrease in the Tort Fund is primarily due to a reallocation of property taxes within the cap.

The Pension Fund, a special revenue fund, is a major fund of the County. The fund balance at the end of 2024 was \$7.1 million, an increase of \$1.4 million. This year's increase followed an increase of \$1.7 million in 2023. These increases can be attributed to the increase in property taxes which is the primary funding source for the Pension Fund.

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 General Fund ended 2024 with a fund balance of \$13.68 million. This was a modest increase of \$0.9 million. Even though the general fund revenues were lower in 2024, the increase can be attributed to mindful spending across all departments. This is the sixth consecutive year that the General Fund (excluding Tort) has had a positive fund balance.

The following chart illustrates the fund balances of the General Fund for the past 12 years.



The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2023 and 2024, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

	2024 General Fund	2023 General Fund	Increase (Decrease) 2023 to 2024	% Change
Replacement, Sales & Gaming Taxes	15,984,513	15,394,222	590,291	3.8%
Intergovernmental	13,221,946	11,997,959	1,223,987	10.2%
Charges for Services	14,075,241	16,074,964	(1,999,723)	-12.4%
License and Permits	361,217	380,448	(19,231)	-5.1%
Fines and Forfeitures	661,070	683,076	(22,006)	-3.2%
Investment Income	661,262	383,574	277,688	72.4%
Miscellaneous Revenue	380,477	259,993	120,484	46.3%
Other financing sources	430,413	640,071	(209,658)	-32.8%
Total	45,776,139	45,814,307	(38,168)	-0.1%

On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 30-33, 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 \$15.9 million, an increase of \$0.9 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 \$3.4 million fund balance which was a \$0.8 million increase. The County Bridge Fund ended the year with a \$8.0 million fund balance which was a \$0.7 million increase over the previous year. This would be due to the increases in property tax revenues. 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 a total of \$21.3 million of the American Rescue Plan Act funding. Of the \$21.3 million awarded; \$2.3 million was spent in 2021, \$3.4 million spent in 2022, \$6.6 million spent in 2023; and \$7.3 million was spent in 2024; with remaining \$1.7 million deferred to the 2025 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 \$11.6 million. Of this amount, \$2.1 million is net investment in capital assets. The remainder, \$9.5 million, is unrestricted. Total net position increased by \$0.8 million during the year. This is due to increased investments in communications infrastructure.

Animal Control (Other Enterprise Funds)

The net position balance at the end of 2024 was \$5.1 million. This represented an increase of \$4.1 million. Of the total, \$3.6 million is a net investment in capital assets and the remainder of \$1.5 million is unrestricted. The reason for the increase is the addition of a new Animal Control facility.

Fiduciary Funds

The County maintains fiduciary funds for the assets of others in various Custodial Funds. Total net position in the Fiduciary funds is \$7.9 million, a decrease of \$1 million from last year.

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 2024 as well as the final budget. Some of the differences between the final budget and actual results are discussed below.

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Sales, Use and Video Gaming Taxes	7,815,221	7,969,903	154,682
Circuit Clerk fees	1,462,200	1,357,099	(105,101)
Inmate Housing and Reimbursements	10,060,000	9,769,030	(290,970)
Replacement Taxes	2,750,000	1,724,258	(1,025,742)
County Recorder Fees	689,000	688,576	(424)
State Income Tax	4,350,000	4,732,894	382,894
Real Estate Tax Penalties	446,000	445,764	(236)

<u>Expenses</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital Development	482,903	442,432	(40,471)
Planning Department	1,913,019	1,809,584	(103,435)
Election Commission	628,000	622,002	(5,998)
States Attorney	3,556,500	3,522,866	(33,634)
Buildings & Grounds	1,575,000	1,571,949	(3,051)
Corrections	13,905,000	13,938,132	33,132
Probation	2,130,505	2,089,148	(41,357)
Health Insurance	3,750,000	3,719,114	(30,886)
Circuit Clerk	1,154,185	1,060,162	(94,023)

The FY24 original General Fund revenue budget was \$42.1 million and increased to \$45.8 million for the final budget. The FY24 original General Fund expense budget was \$42.1 million and increased to \$44.1 million for the final budget.

The primary reasons for the increase in revenues were due to the increase in property tax, sales, use and video game taxes, state income tax and new grant activity. The significant decrease in Replacement Taxes is due to a change in the distribution method by the State of IL. The County adjusted the revenue and expense budgets for a new \$0.85 million river equipment grant, a \$0.02 AOIC tech grant and a total of \$1.1 million in State's Attorney grants. For expenditures, there were increases in the new grants, buildings and grounds, capital development, planning department, circuit courts, states attorney and corrections.

The budget variance for revenues was \$0.33 million over the final budget, while expenditures resulted in a variance of \$0.42 million under final budget.

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, 2024, amounts to \$62.9 million (net of accumulated depreciation). This investment in capital assets includes the transportation network, buildings and improvements, equipment, vehicles, land, construction in progress, and intangible assets.

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

Exhibit 3

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

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Transportation Network	\$ 13,102	\$ 14,264	\$ -	\$ -	\$ 13,102	\$ 14,264
Land	1,130	1,130	655	655	1,785	1,785
Construction in Progress	1,391	1,503	579	-	1,970	1,503
Intangible Assets	2,930	-	-	-	-	-
Building - idle	1,770	1,770	-	-	1,770	1,770
Buildings and Improvements	27,790	28,080	4,247	-	32,037	28,080
Leasehold improvements		-	23	30	23	30
Equipment	2,868	3,965	1,496	1,733	4,364	5,698
Vehicles	4,915	3,854	-	-	4,915	3,854
Total Capital Assets	\$ 55,896	\$ 54,566	\$ 6,999	\$ 2,419	\$ 62,895	\$ 56,984

Major capital asset changes that occurred during 2024 include the following:

In Governmental Activities, there was an addition of \$2.9 million of intangible assets primarily due to new software brought online at the Circuit Clerk's office. Regarding Business-Type Activities, Buildings and Improvements increased by \$4.2 million in FY24 due to the completion of the new Animal Control facility.

More details about the County's capital assets are presented in Note 5 of the financial statements.

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

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

	Governmental Activities		Business- Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Bonds - General Obligation	\$ 1,683	\$ 3,555			\$ 1,683	\$ 3,555
Note Payable	309	419	875	1,039	1,185	1,458
Financed Purchases	97	171			97	171
Leases payable	284	-			284	-
Subscription IT arrangements	386	-			386	-
Net Pension Liability	18,139	27,193	354	887	18,493	28,080
Total OPEB liability	5,724	5,207			5,724	5,207
Compensated Absences	1,486	1,401	113	124	1,599	1,524
Total	\$ 28,108	\$ 37,946	\$ 1,342	\$ 2,050	\$ 29,450	\$ 39,996

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities of \$29.5 million. This encompasses approximately \$28.1 million outstanding long-term liabilities in governmental activities and \$1.3 million outstanding long-term liabilities in business-type activities. This represents a decrease of approximately \$9.8 million in governmental activities and a decrease of \$0.7 million in business-type activities primarily due to a decrease in net pension liability and a decrease in general obligation bonds.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The major goal of the County's FY 2024 budget is to continue providing 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 the fund balance in 2024. The County plans to maintain these efforts in the 2025 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 and 2022 the County received two distributions of funding 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-profits, and members of the community.

At the end of 2024, the County has fully obligated all of the \$21.3 of ARPA funding and all the funds will be fully expended by the end of 2026 as instructed by the United States Treasury.

Union contracts have been completed for FOP Patrol & Command Unit.

The Supreme Court announced changes to the court cost structure which could lead to a decreased collection of court related fees. The Supreme Court listed multiple changes to the assessment system for fees, fines, and other

court costs that are paid through civil court and criminal court litigants. We continue to monitor the impact of these changes instituted by the Supreme Court.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Kankakee County Finance Department, 189 E. Court St., Suite 300, Kankakee, IL 60901. Complete annual comprehensive financial reports are available on our website – www.k3county.net/financedepartment.html.

Kankakee County, Illinois
Statement of Net Position
November 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 35,051,961	\$ 5,227,415	\$ 40,279,376
Cash - restricted	2,163,053	-	2,163,053
Investments, at cost	18,358,557	6,252,832	24,611,389
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	25,040,540	-	25,040,540
Accounts	1,991,976	87,931	2,079,907
Internal balances	(108)	108	-
Due from other governments	5,181,089	1,344,187	6,525,276
Prepaid expenses	881,553	85,195	966,748
Other assets - restricted	195,048	-	195,048
Inventory, at cost	907,933	-	907,933
Other assets	13,750		13,750
Capital assets:			
Nondepreciable	4,290,904	1,234,256	5,525,160
Depreciable, net of accumulated depreciation	51,604,754	5,764,917	57,369,671
Total assets	<u>145,681,010</u>	<u>19,996,841</u>	<u>165,677,851</u>
Deferred outflows of resources			
Deferred outflows related to pensions	5,965,477	228,252	6,193,729
Deferred outflows related to OPEB	2,106,690	-	2,106,690
Total deferred outflows of resources	<u>8,072,167</u>	<u>228,252</u>	<u>8,300,419</u>
Liabilities			
Vouchers and accounts payable	3,831,801	371,625	4,203,426
Accrued wages and benefits	1,960,680	146,162	2,106,842
Unearned revenue	2,755,590	22,692	2,778,282
Noncurrent liabilities:			
Due within one year	1,254,602	210,505	1,465,107
Due in more than one year	26,853,764	1,131,407	27,985,171
Total liabilities	<u>36,656,437</u>	<u>1,882,391</u>	<u>38,538,828</u>
Deferred inflows of resources			
Property taxes related to a future period	25,040,540	-	25,040,540
Deferred inflows related to pensions	29,006,495	1,593,977	30,600,472
Deferred inflows related to OPEB	1,561,998	-	1,561,998
Total deferred inflows of resources	<u>55,609,033</u>	<u>1,593,977</u>	<u>57,203,010</u>
Net position			
Net investment in capital assets	54,485,132	5,650,770	60,135,902
Restricted for:			
Debt service	231,090	-	231,090
General government - automation	1,735,111	-	1,735,111
Judiciary and court services	2,708,660	-	2,708,660
Public safety	490,296	-	490,296
Health and welfare	4,813,268	-	4,813,268
Transportation	18,638,686	-	18,638,686
Retirement	7,116,794	-	7,116,794
Tort	2,221,043	-	2,221,043
Other purposes	966,494	-	966,494
Unrestricted	(31,918,867)	11,097,955	(20,820,912)
Total net position	<u>\$ 61,487,707</u>	<u>\$ 16,748,725</u>	<u>\$ 78,236,432</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2024

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	\$ 11,263,231	\$ 3,184,442	\$ 1,507,135	\$ -	\$ (6,571,654)		\$ (6,571,654)
Court services	15,877,938	1,835,182	3,663,515	211,513	(10,167,728)		(10,167,728)
Public safety	41,091,933	11,724,278	1,214,411	-	(28,153,244)		(28,153,244)
Health and sanitation	4,585,467	723,445	2,900,027	-	(961,995)		(961,995)
Transportation	12,116,484	330,367	679,394	-	(11,106,723)		(11,106,723)
Veterans administration	549,239	-	-	-	(549,239)		(549,239)
Economic development	2,080,515	-	2,062,804	-	(17,711)		(17,711)
Interest and fiscal charges	229,197	-	-	-	(229,197)		(229,197)
Total governmental activities	<u>87,794,004</u>	<u>17,797,714</u>	<u>12,027,286</u>	<u>211,513</u>	<u>(57,757,491)</u>		<u>(57,757,491)</u>
Business-type activities							
911 Emergency services	5,624,242	6,140,547	-	-		\$ 516,305	516,305
Animal control	501,403	428,678	-	-		(72,725)	(72,725)
Total business-type activities	<u>6,125,645</u>	<u>6,569,225</u>	<u>-</u>	<u>-</u>		<u>443,580</u>	<u>443,580</u>
Total primary government	<u>\$ 93,919,649</u>	<u>\$ 24,366,939</u>	<u>\$ 12,027,286</u>	<u>\$ 211,513</u>	<u>(57,757,491)</u>	<u>443,580</u>	<u>(57,313,911)</u>
General revenues:							
Taxes							
Property taxes					24,215,889	-	24,215,889
Sales and video gaming taxes					7,969,903	-	7,969,903
Intergovernmental							
State income tax					4,732,894	-	4,732,894
Replacement, motor fuel, and other taxes					7,335,111	-	7,335,111
Grants - general purpose					7,308,056	5,735	7,313,791
Interest					1,661,587	275,899	1,937,486
Miscellaneous					1,107,001	-	1,107,001
Transfers					(4,177,704)	4,177,704	-
Total general revenues and transfers					<u>50,152,737</u>	<u>4,459,338</u>	<u>54,612,075</u>
Change in net position					(7,604,754)	4,902,918	(2,701,836)
Net position - beginning					69,092,461	11,845,807	80,938,268
Net position - ending					<u>\$ 61,487,707</u>	<u>\$ 16,748,725</u>	<u>\$ 78,236,432</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2024

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash	\$ 7,760,009	\$ 7,730,048	\$ 2,250,537	\$ 6,970,752	\$ -	\$ -	\$10,340,615	\$35,051,961
Cash - restricted	-	-	-	-	555,764	1,607,289	-	2,163,053
Investments, at cost	5,806,520	-	473,447	1,074,686	-	-	11,003,904	18,358,557
Receivables (net of applicable allowances for estimated uncollectible amounts):								
Taxes, including interest, penalties, and liens	12,892,159	6,231,582	2,607,403	988,919	-	-	2,320,477	25,040,540
Accounts	1,618,363	43,396	166,870	-	-	-	163,347	1,991,976
Prepaid items	862,709	-	-	-	-	-	18,844	881,553
Other assets - restricted	-	-	-	-	-	195,048	-	195,048
Due from other funds	59,624	-	250,739	-	-	-	-	310,363
Due from other governments	3,407,915	-	36,480	-	-	-	1,736,694	5,181,089
Inventory, at cost	27,410	-	580,219	-	-	-	300,304	907,933
Other assets	-	-	-	-	-	-	13,750	13,750
Total assets	<u>\$ 32,434,709</u>	<u>\$ 14,005,026</u>	<u>\$ 6,365,695</u>	<u>\$ 9,034,357</u>	<u>\$ 555,764</u>	<u>\$ 1,802,337</u>	<u>\$ 25,897,935</u>	<u>\$90,095,823</u>
Liabilities								
Vouchers and accounts payable	\$ 1,528,084	\$ 602,388	\$ 132,805	\$ 27,837	\$ 27,588	\$ 606,833	\$ 892,986	\$ 3,818,521
Accrued compensation	585,250	54,262	40,269	-	3,093	-	65,461	748,335
Due to other funds	-	-	-	-	-	108	310,363	310,471
Unearned revenue	689,964	-	-	-	525,083	1,195,396	345,147	2,755,590
Total liabilities	<u>2,803,298</u>	<u>656,650</u>	<u>173,074</u>	<u>27,837</u>	<u>555,764</u>	<u>1,802,337</u>	<u>1,613,957</u>	<u>7,632,917</u>
Deferred inflows of resources								
Property taxes related to a future period	12,892,159	6,231,582	2,607,403	988,919	-	-	2,320,477	25,040,540
Unavailable revenues	830,148	-	152,638	-	-	-	195,787	1,178,573
Total deferred inflows of resources	<u>13,722,307</u>	<u>6,231,582</u>	<u>2,760,041</u>	<u>988,919</u>	<u>-</u>	<u>-</u>	<u>2,516,264</u>	<u>26,219,113</u>
Fund balances								
Non-spendable:								
Prepaid items	862,709	-	-	-	-	-	18,844	881,553
Inventory	27,410	-	580,219	-	-	-	233,287	840,916
Restricted for:								
General government	-	-	-	-	-	-	1,982,776	1,982,776
Debt service	-	-	-	-	-	-	231,090	231,090
Judiciary and court	-	-	-	-	-	-	2,696,004	2,696,004
Public safety	-	-	-	-	-	-	490,294	490,294
Health and welfare	-	-	-	-	-	-	5,216,277	5,216,277
Transportation	-	-	-	8,017,601	-	-	10,466,165	18,483,766
Retirement	-	7,116,794	-	-	-	-	-	7,116,794
Tort liability/claims	2,107,813	-	-	-	-	-	-	2,107,813
Public building commission	-	-	-	-	-	-	356,385	356,385
Capital projects	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	2,852,361	-	-	-	-	2,852,361
Assigned - judiciary and court	-	-	-	-	-	-	76,592	76,592
Unassigned	12,911,172	-	-	-	-	-	-	12,911,172
Total fund balances (deficits)	<u>15,909,104</u>	<u>7,116,794</u>	<u>3,432,580</u>	<u>8,017,601</u>	<u>-</u>	<u>-</u>	<u>21,767,714</u>	<u>56,243,793</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,434,709</u>	<u>\$ 14,005,026</u>	<u>\$ 6,365,695</u>	<u>\$ 9,034,357</u>	<u>\$ 555,764</u>	<u>\$ 1,802,337</u>	<u>\$ 25,897,935</u>	<u>\$ 90,095,823</u>

Kankakee County, Illinois
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2024

Fund balances reported on the governmental funds balance sheet	\$ 56,243,793
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	55,895,658
Deferred outflows/inflows related to pension and other post-employment benefits are not reported in governmental funds	(22,496,326)
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	(28,108,366)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(47,052)
Net position of governmental activities	<u><u>\$ 61,487,707</u></u>

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2024

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	\$ 19,376,699	\$ 7,057,156	\$ 2,527,392	\$ 962,579	\$ -	\$ -	\$ 2,261,966	\$ 32,185,792
Intergovernmental	13,228,848	96,465	-	-	1,407,476	5,900,580	11,239,865	31,873,234
Charges for services	14,075,241	-	1,242,905	-	-	-	-	15,318,146
Licenses and permits	361,217	-	-	-	-	-	264,513	625,730
Fines and fees	661,070	-	-	-	-	-	2,076,769	2,737,839
Interest on investments	701,518	157,378	29,729	80,608	-	-	692,354	1,661,587
Miscellaneous	380,477	-	93,472	-	-	-	602,528	1,076,477
Total revenues	<u>48,785,070</u>	<u>7,310,999</u>	<u>3,893,498</u>	<u>1,043,187</u>	<u>1,407,476</u>	<u>5,900,580</u>	<u>17,137,995</u>	<u>85,478,805</u>
Expenditures:								
Current:								
General government	13,766,482	5,908,645	-	-	928,159	155,572	757,222	21,516,080
Judiciary and court related	8,541,887	-	-	-	273,348	215,998	793,071	9,824,304
Public safety	22,177,467	-	-	-	-	48,164	148,916	22,374,547
Health and welfare	-	-	-	-	54,623	-	4,066,381	4,121,004
Transportation	-	-	2,663,082	101,098	-	-	6,255,822	9,020,002
Economic development	-	-	-	-	-	-	2,058,637	2,058,637
Capital outlay	2,228,242	-	458,274	200,259	151,346	5,480,846	2,722,732	11,241,699
Debt service principal	219,427	-	-	-	-	-	1,869,570	2,088,997
Debt service interest	9,826	-	-	-	-	-	153,522	163,348
Total expenditures	<u>46,943,331</u>	<u>5,908,645</u>	<u>3,121,356</u>	<u>301,357</u>	<u>1,407,476</u>	<u>5,900,580</u>	<u>18,825,873</u>	<u>82,408,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,841,739</u>	<u>1,402,354</u>	<u>772,142</u>	<u>741,830</u>	<u>-</u>	<u>-</u>	<u>(1,687,878)</u>	<u>3,070,187</u>
Other financing sources (uses):								
Transfers in	9,000	-	-	-	-	-	1,716,940	1,725,940
Transfers out	(1,420,278)	-	-	-	-	-	(192,094)	(1,612,372)
Leases and IT subscriptions	421,413	-	-	-	-	-	298,076	719,489
Sale of capital assets	-	-	59,061	-	-	-	-	59,061
Total other financing sources (uses)	<u>(989,865)</u>	<u>-</u>	<u>59,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,822,922</u>	<u>892,118</u>
Net change in fund balances	851,874	1,402,354	831,203	741,830	-	-	135,044	3,962,305
Fund balances (deficits), beginning	15,057,230	5,714,440	2,601,377	7,275,771	-	-	21,632,670	52,281,488
Fund balances (deficits), ending	<u>\$ 15,909,104</u>	<u>\$ 7,116,794</u>	<u>\$ 3,432,580</u>	<u>\$ 8,017,601</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,767,714</u>	<u>\$ 56,243,793</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, 2024

Net change in fund balances - total governmental funds	\$ 3,962,305
Amounts reported for governmental activities in the statement of activities are different because:	
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	7,426,166
The additions of intangible right-to-use assets, net of \$1,713,697 prepaid costs reported in prior year, are reported as expenses on the fund level statements, but are capitalized as assets on the entity wide statements	1,424,359
Governmental activities transferred capital assets to business-type activities	(4,291,272)
Depreciation/amortization of capital assets and gains/losses on disposal of capital assets are not reflected on the fund level statements, but are reported on the entity wide statements	(4,942,979)
Leases and subscription based IT arrangements are reflected as other financing sources on the fund level statements, but are reported as an addition to liabilities on the entity wide statements	(719,489)
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	2,088,997
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	(65,849)
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	(140,158)
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	(12,088,460)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(258,374)
Change in net position of governmental activities - entity wide statements	<u><u>\$ (7,604,754)</u></u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2024

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Assets			
Current assets			
Cash	\$ 5,121,683	\$ 105,732	\$ 5,227,415
Investments	6,118,761	134,071	6,252,832
Accounts receivable	47,458	40,473	87,931
Due from other funds	-	108	108
Receivable from other governments	1,344,187	-	1,344,187
Prepaid expenses	85,195	-	85,195
Total current assets	<u>12,717,284</u>	<u>280,384</u>	<u>12,997,668</u>
Property and equipment			
Nondepreciable	610,355	623,901	1,234,256
Depreciable	4,575,908	4,399,487	8,975,395
Accumulated depreciation	<u>(3,101,274)</u>	<u>(109,204)</u>	<u>(3,210,478)</u>
Net property, plant, and equipment	<u>2,084,989</u>	<u>4,914,184</u>	<u>6,999,173</u>
Total long-term assets	<u>2,084,989</u>	<u>4,914,184</u>	<u>6,999,173</u>
Total assets	<u>14,802,273</u>	<u>5,194,568</u>	<u>19,996,841</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	<u>228,252</u>	<u>-</u>	<u>228,252</u>
Liabilities			
Current liabilities			
Vouchers and accounts payable	347,724	23,901	371,625
Accrued compensation and benefits	140,025	6,137	146,162
Current portion - long-term liabilities	210,505	-	210,505
Unearned grant revenue	-	22,692	22,692
Total current liabilities	<u>698,254</u>	<u>52,730</u>	<u>750,984</u>
Long-term liabilities			
Accrued sick time	73,295	-	73,295
Long-term debt, net of current portion	704,357	-	704,357
Net pension liability	<u>353,755</u>	<u>-</u>	<u>353,755</u>
Total long-term liabilities	<u>1,131,407</u>	<u>-</u>	<u>1,131,407</u>
Total liabilities	<u>1,829,661</u>	<u>52,730</u>	<u>1,882,391</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	<u>1,593,977</u>	<u>-</u>	<u>1,593,977</u>
Net position			
Net investment in capital assets	2,084,989	3,565,781	5,650,770
Unrestricted	<u>9,521,898</u>	<u>1,576,057</u>	<u>11,097,955</u>
Total net position	<u>\$ 11,606,887</u>	<u>\$ 5,141,838</u>	<u>\$ 16,748,725</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended November 30, 2024

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Operating revenues:			
Charges for services and other fees	\$ 6,095,251	\$ 425,541	\$ 6,520,792
Miscellaneous	45,296	3,137	48,433
Total operating revenues	6,140,547	428,678	6,569,225
Operating expenses:			
Personal services	4,343,031	314,808	4,657,839
Contractual services	634,072	53,507	687,579
Supplies and materials	235,044	27,644	262,688
Other services and charges	143,945	44,394	188,339
Depreciation expense	229,024	61,050	290,074
Total operating expenses	5,585,116	501,403	6,086,519
Operating income (loss)	555,431	(72,725)	482,706
Nonoperating revenue (expenses):			
Interest income	266,986	8,913	275,899
Interest expense	(39,126)	-	(39,126)
Grants and contributions	-	5,735	5,735
Total nonoperating revenue (expenses)	227,860	14,648	242,508
Income (loss) before contributions and transfers	783,291	(58,077)	725,214
Capital contributions	-	4,291,272	4,291,272
Transfers out	-	(113,568)	(113,568)
Change in net position	783,291	4,119,627	4,902,918
Net position, beginning of year	10,823,596	1,022,211	11,845,807
Net position, end of year	\$ 11,606,887	\$ 5,141,838	\$ 16,748,725

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2024

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Cash flows from operating activities:			
Receipts from customers	\$ 5,673,304	\$ 465,996	\$ 6,139,300
Other receipts	45,296	3,137	48,433
Payments to suppliers	(1,816,422)	(117,704)	(1,934,126)
Payments to employees	(2,953,175)	(323,851)	(3,277,026)
Payments for interfund services provided	(43,125)	(108)	(43,233)
Net cash provided (used) by operating activities	<u>905,878</u>	<u>27,470</u>	<u>933,348</u>
Cash flows from noncapital financing activities:			
Grant and contribution receipts	-	5,735	5,735
Transfer from (to) other funds	-	(113,568)	(113,568)
Net cash flows provided (used) by noncapital financing activities	<u>-</u>	<u>(107,833)</u>	<u>(107,833)</u>
Cash flows from capital and related financing activities:			
Payments on long-term debt	(203,204)	-	(203,204)
Purchase of property and equipment	(450,599)	-	(450,599)
Net cash flows provided (used) by capital and related financing activities	<u>(653,803)</u>	<u>-</u>	<u>(653,803)</u>
Cash flows from investing activities:			
Interest receipts	<u>266,986</u>	<u>8,913</u>	<u>275,899</u>
Net cash flows provided (used) by investing activities	<u>266,986</u>	<u>8,913</u>	<u>275,899</u>
Net increase (decrease) in cash and cash investments	519,061	(71,450)	447,611
Cash and cash investments, beginning of year	<u>10,721,383</u>	<u>311,253</u>	<u>11,032,636</u>
Cash and cash investments, end of year	<u>\$ 11,240,444</u>	<u>\$ 239,803</u>	<u>\$ 11,480,247</u>
Reported on balance sheet as cash	\$ 5,121,683	\$ 105,732	\$ 5,227,415
Included in balance sheet investments	<u>6,118,761</u>	<u>134,071</u>	<u>6,252,832</u>
	<u>\$ 11,240,444</u>	<u>\$ 239,803</u>	<u>\$ 11,480,247</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 555,431	\$ (72,725)	\$ 482,706
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation expense	229,024	61,050	290,074
Change in assets and liabilities:			
(Increase) decrease in receivables and prepaid expenses	(425,503)	17,763	(407,740)
(Increase) decrease in deferred outflows of resources	20,502	-	20,502
(Increase) decrease in internal balances	-	(108)	(108)
Increase (decrease) in payables and accrued expenses	(41,699)	(9,043)	(50,742)
Increase (decrease) in other liabilities	-	22,692	22,692
Increase (decrease) in pension liability	(533,225)	7,841	(525,384)
Increase (decrease) in deferred inflows of resources	1,101,348	-	1,101,348
Net cash provided by operating activities	<u>\$ 905,878</u>	<u>\$ 27,470</u>	<u>\$ 933,348</u>
Noncash transactions:			
Capital contribution from governmental activities	\$ -	\$ 4,291,272	\$ 4,291,272

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2024

	<u>Custodial Funds</u>
Assets	
Cash	\$ 19,941,133
Investments, at cost	515,927
Receivables:	
Accounts receivable	3,031
Due from other governments	<u>299,051</u>
Total assets	<u>20,759,142</u>
Liabilities	
Accounts payable	16,762
Accrued expenses	1,039
Due to other governments	12,657,979
Due to others	<u>221,698</u>
Total liabilities	<u>12,897,478</u>
Net Position	
Held for others - custodial funds	<u>7,861,664</u>
Total net position	<u><u>\$ 7,861,664</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, 2024

	<u>Custodial Funds</u>
Additions:	
Fines, fees, and costs	\$ 1,470,377
Property taxes	208,175,249
Tax redemptions	4,419,423
Sheriff's sale	2,564,214
Commissary deposits	2,613,539
Other receipts	159,714
Interest income	<u>997,384</u>
Total additions	<u>220,399,900</u>
Deductions:	
Distributions of fines, fees, and costs	3,052,579
Distributions of property taxes	209,295,624
Drainage district claims	182,719
Commissary withdrawals	2,437,841
Distributions to others	6,371,687
Administrative expenses	<u>50,650</u>
Total deductions	<u>221,391,100</u>
Change in net position	(991,200)
Net position, beginning of year	<u>8,852,864</u>
Net position, end of year	<u><u>\$ 7,861,664</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, 2024

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, 2024

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, 2024

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 or subscription-based information technology arrangements 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. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. This statement prescribes accounting and financial reporting for accounting changes and error corrections. It defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute these changes. The requirements of this standard had no effect on the current year financial statements.

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, 2024 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.

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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 3 – Summary of Significant Accounting Policies (Continued)

Inventory: Inventories consist of vaccines, 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	\$907,933
Unearned grant revenues related to inventory	<u>(67,017)</u>
Nonspendable fund balance	<u>\$840,916</u>

Prepaid Items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements and expensed as the items are used.

Capital Assets: Capital assets, which include property, 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) - \$1,000,000; equipment - \$5,000; software and subscription based information technology arrangements - \$100,000. Right-to-use lease assets use capitalization thresholds corresponding to the underlying asset being leased. 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

The County's intangible capital assets include certain right-to-use assets. These assets arise in association with agreements where the County reports a lease or agreements where the County reports an information technology (IT) subscription.

The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made at or prior to the start of the lease term, less lease incentives received from the lessor at or prior to the start of the lease term, plus ancillary charges necessary to place the lease asset into service. The right-to-use lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of underlying asset.

Note 3 – Summary of Significant Accounting Policies (Continued)

The right-to-use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at or prior to the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term are reported as a prepayment (asset). Such prepayments are reduced by any incentives received from the same vendor before the start of the subscription term if a right to offset exists. The net amount of the prepayments and incentives is reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right-to-use subscription assets are amortized on a straight-line basis over the subscription term.

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.

Under collective bargaining agreements covering certain employees in the departments of County Sheriff, Corrections, Coroner, Circuit Clerk, Health, 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 3 – Summary of Significant Accounting Policies (Continued)

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.

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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 3 – Summary of Significant Accounting Policies (Continued)

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 2023 tax levy collected in 2024 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”.

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’s restricted cash balances as of year-end are as follows:

American Rescue Plan Fund	\$ 555,764
ARPA Lost Revenue Fund	<u>1,607,289</u>
Total	<u>\$2,163,053</u>

These balances constitute cash advances of ARPA funds, which are offset by an unearned revenue liability. As the County incurs eligible expenditures, the cash restriction is released and the corresponding revenue is recognized.

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	12.62%	\$ 3,300,000
The Illinois Funds	39.61%	10,356,443
Other interest-bearing deposits	47.77%	<u>12,488,955</u>
		<u>\$ 26,145,398</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 4 – Deposits and Investments (Continued)

Investments reported on financial statements:

Statement of Net Position:

Amount included in restricted cash	\$ 1,018,082
Reported as investments	24,611,389
Statement of Fiduciary Net Position	<u>515,927</u>
	<u>\$ 26,145,398</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.

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, 2024, \$2,964,438 of deposits were not insured or collateralized. The remaining deposits 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.

As of November 30, 2024, the County had \$1,772,719 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 5 – Capital Assets

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

	Balances November 30, 2023	Additions	Retirements and Reclassifications	Balances November 30, 2024
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,130,266	\$ -	\$ -	\$ 1,130,266
Construction in progress	1,503,336	1,150,122	1,262,820	1,390,638
Building – idle	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total	<u>4,403,602</u>	<u>1,150,122</u>	<u>1,262,820</u>	<u>4,290,904</u>
Capital assets being depreciated:				
Transportation network	42,276,686	-	-	42,276,686
Buildings and improvements	56,718,277	5,367,646	4,291,272	57,794,651
Equipment	16,404,986	194,288	1,773,063	14,826,211
Vehicles	8,955,834	1,976,930	255,422	10,677,342
Total capital assets being depreciated	<u>124,355,783</u>	<u>7,538,864</u>	<u>6,319,757</u>	<u>125,574,890</u>
Less accumulated depreciation for:				
Transportation network	28,012,947	1,162,122	-	29,175,069
Buildings and improvements	28,638,456	1,365,941	-	30,004,397
Equipment	12,440,406	1,284,202	1,766,657	11,957,951
Vehicles	<u>5,101,889</u>	<u>916,372</u>	<u>255,422</u>	<u>5,762,839</u>
Total accumulated depreciation	<u>74,193,698</u>	<u>4,728,637</u>	<u>2,022,079</u>	<u>76,900,256</u>
Capital assets being depreciated, net	<u>50,162,085</u>	<u>2,810,227</u>	<u>4,297,678</u>	<u>48,674,634</u>
Intangible right-to-use assets:				
Leases – buildings	-	298,076	-	298,076
IT subscriptions	<u>-</u>	<u>2,839,980</u>	<u>-</u>	<u>2,839,980</u>
Total historical cost	<u>-</u>	<u>3,138,056</u>	<u>-</u>	<u>3,138,056</u>
Less amortization for:				
Leases – buildings	-	33,120	-	33,120
IT subscriptions	<u>-</u>	<u>174,816</u>	<u>-</u>	<u>174,816</u>
Total amortization	<u>-</u>	<u>207,936</u>	<u>-</u>	<u>207,936</u>
Intangible right-to-use assets, net	<u>-</u>	<u>2,930,120</u>	<u>-</u>	<u>2,930,120</u>
Governmental activity capital assets, net	<u>\$ 54,565,687</u>	<u>\$ 6,890,469</u>	<u>\$5,560,498</u>	<u>\$ 55,895,658</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 5 – Capital Assets (Continued)

	Balances November 30, 2023	Additions	Retirements and Reclassifications	Balances November 30, 2024
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 654,914	\$ -	\$ -	\$ 654,914
Construction in progress	-	579,342	-	579,342
Total	654,914	579,342	-	1,234,256
Capital assets being depreciated:				
Buildings and improvements	-	4,291,272	-	4,291,272
Equipment	5,330,714	-	843,868	4,486,846
Leasehold improvements	197,277	-	-	197,277
Total	5,527,991	4,291,272	843,868	8,975,395
Less accumulated depreciation for:				
Buildings and improvements	-	44,701	-	44,701
Equipment	3,597,305	237,634	843,868	2,991,071
Leasehold improvements	166,967	7,739	-	174,706
Total accumulated depreciation	3,764,272	290,074	843,868	3,210,478
Capital assets being depreciated, net	1,763,719	4,001,198	-	5,764,917
Business-type activity capital assets, net	\$ 2,418,633	\$4,580,540	\$ -	\$ 6,999,173

Depreciation and amortization for the year ended November 30, 2024, were charged as follows to the following functions:

Governmental activities:	
General government	\$ 240,233
Court services	1,107,647
Public safety	1,790,471
Health and sanitation	99,706
Transportation	1,660,182
Veterans administration	38,334
Total governmental activities	\$4,936,573
Business-type activities:	
911 Emergency services	\$ 229,024
Animal control	61,050
Total business-type activities	\$ 290,074

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 6 – Long-Term Liabilities

	Balances November 30, 2023	Additions	Reductions	Balances November 30, 2024	Due Within One Year
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$ 3,520,000	\$ -	\$ (1,855,000)	\$ 1,665,000	\$ 215,000
Plus issuance premiums	35,276	-	(16,873)	18,403	-
Total bonds – general obligation	<u>3,555,276</u>	<u>-</u>	<u>(1,871,873)</u>	<u>1,683,403</u>	<u>215,000</u>
Direct Borrowings:					
Note payable	418,632	-	(109,208)	309,424	109,208
Financed purchases	171,402	-	(74,480)	96,922	77,221
Total direct borrowings	<u>590,034</u>	<u>-</u>	<u>(183,688)</u>	<u>406,346</u>	<u>186,429</u>
Leases payable (Note 8)	-	298,076	(14,570)	283,506	17,570
Subscription IT arrangements (Note 9)	-	421,413	(35,739)	385,674	99,379
Net pension liability (Note 10)	27,192,861	-	(9,053,607)	18,139,254	-
Total OPEB liability (Note 11)	5,206,861	517,336	-	5,724,197	333,120
Compensated absences	1,400,598	395,506	(310,118)	1,485,986	403,104
Total Governmental Activities	<u>\$37,945,630</u>	<u>\$ 1,632,331</u>	<u>\$ (11,469,595)</u>	<u>\$28,108,366</u>	<u>\$ 1,254,602</u>
Business-Type Activities:					
Direct Borrowings:					
Note payable	\$ 1,168,422	\$ -	\$ (203,204)	\$ 965,218	\$ 170,740
Less discount	(129,247)	-	39,126	(90,121)	-
Total direct borrowings	<u>1,039,175</u>	<u>-</u>	<u>(164,078)</u>	<u>875,097</u>	<u>170,740</u>
Net pension liability (Note 10)	886,980	-	(533,225)	353,755	-
Compensated absences	123,752	81,017	(91,709)	113,060	39,765
Total Business-Type Activities	<u>\$ 2,049,907</u>	<u>\$ 81,017</u>	<u>\$ (789,709)</u>	<u>\$ 1,341,912</u>	<u>\$ 210,505</u>
Total Governmental Activities and Business-Type Activities	<u>\$39,995,537</u>	<u>\$ 1,713,348</u>	<u>\$ (12,258,607)</u>	<u>\$29,450,278</u>	<u>\$ 1,465,107</u>

BONDS

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, 2024

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.

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 7 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

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.

The County entered into a financed purchase agreement for vehicles and related equipment which automatically transfers ownership to the County at the end of the agreement. The agreement is structured for 48 months with quarterly payments including interest of 3.65%. 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, 2024

Note 6 – Long-Term Liabilities (Continued)

The 911 System Fee Fund entered into a noninterest bearing note of \$1,371,627 for the key management facility project and upgrade to radios used by the County and other entities in the emergency management communications network. To reflect the time value of money, the liability recorded in the financial statements reflects future payments discounted at an imputed interest rate of 4.0%, which was the County's long-term borrowing rate at December 1, 2022. The note is payable in quarterly installments of \$50,801, including interest, beginning in February 2023 and ending in August 2029.

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 and Series 2004 debt certificates as of November 30, 2024 were \$635,000 and \$410,000, respectively.

As of November 30, 2024, the County was obligated to make payments of principal and interest on long-term debt as follows:

For fiscal years ending November 30,	<u>Governmental Activities – Outstanding Bond Issues</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 215,000	\$ 74,972	\$ 289,972
2026	225,000	65,785	290,785
2027	55,000	56,559	111,559
2028	55,000	54,386	109,386
2029	60,000	52,115	112,115
2030-2034	335,000	219,880	554,880
2035-2039	420,000	129,500	549,500
2040-2042	300,000	23,000	323,000
	<u>\$ 1,665,000</u>	<u>\$ 676,197</u>	<u>\$ 2,341,197</u>

For fiscal years ending November 30,	<u>Governmental Activities – Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 186,429	\$ 2,479	\$ 188,908
2026	128,909	180	129,089
2027	91,008	-	91,008
	<u>\$ 406,346</u>	<u>\$ 2,659</u>	<u>\$ 409,005</u>

For fiscal years ending November 30,	<u>Business-Type Activities – Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 170,740	\$ 34,464	\$ 203,204
2026	177,672	25,532	203,204
2027	184,887	18,317	203,204
2028	192,394	10,810	203,204
2029	149,404	2,999	152,403
	<u>\$ 875,097</u>	<u>\$ 90,122</u>	<u>\$ 965,219</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 6 – Long-Term Liabilities (Continued)

The total interest incurred for long-term debt for the year ended November 30, 2024, excluding amortization of premiums and refunding charges, was \$202,474, 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 2024 tax year	\$2,805,324,139
Legal debt limit (2.875% of EAV)	\$ 80,653,069
Outstanding debt	\$ 3,634,026
Less self-supporting debt	<u>(1,683,403)</u>
Total debt applicable to limit	<u>1,950,623</u>
Legal debt margin	<u>\$ 78,702,446</u>

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 \$24,812 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 6). 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.

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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 7 – Related Party Agreements (Continued)

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

For fiscal years ended November 30,	
2025	\$ 203,904
2026	<u>202,054</u>
Total minimum lease payments	<u>\$ 405,958</u>

Note 8 – Leases Payable

The County has entered into a lease agreement for office space for the Veterans Assistance Commission. The County is required to make principal and interest payments through November 2032, and these are being paid from the Veterans Assistance Commission fund. The lease agreement did not have a specified interest rate, and therefore the lease liability was valued using a discount rate of 5% based on the County's incremental borrowing rate at the inception the lease.

Future principal and interest lease payments as of November 30, 2024, are as follows:

	<u>Principal</u>	<u>Interest</u>
Governmental Funds:		
For the Years Ending November 30,		
2025	\$ 17,570	\$ 13,776
2026	18,469	12,877
2027	21,705	11,880
2028	22,815	10,770
2029	47,005	9,080
Thereafter	<u>155,942</u>	<u>12,312</u>
Total Governmental Funds	<u>\$ 283,506</u>	<u>\$ 70,695</u>

Note 9 – Subscriptions

The County has entered into various subscription-based IT arrangements, with the longest expiring in April 2028. The subscriptions require annual payments ranging from \$54,673 to \$60,441. The payments were made from the General Fund and ARPA Lost Revenue Fund.

Future payments as of November 30, 2024, are as follows:

	<u>Principal</u>	<u>Interest</u>
Governmental Funds:		
For the Years Ending November 30,		
2025	\$ 99,379	\$ 7,117
2026	102,459	13,040
2027	111,416	13,510
2028	57,683	8,251
2029	14,737	2,547
Thereafter	<u>-</u>	<u>373</u>
Total Governmental Funds	<u>\$ 385,674</u>	<u>\$ 37,721</u>

Note 10 - 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.

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
- ½ of the increase in the Consumer Price Index of the original pension amount.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - Retirement Plans (Continued)

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.

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	374	12	80
Inactive Plan Members entitled to but not yet receiving benefits	461	0	8
Active Plan Members	<u>448</u>	<u>0</u>	<u>52</u>
Total	<u>1,283</u>	<u>12</u>	<u>140</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 2023 were 6.94%, 14.04%, and 20.23%, respectively. The County's annual required contribution rates for calendar year 2024 were 6.55%, 13.69%, and 25.51%, respectively. For the fiscal year ended November 30, 2024, the County contributed \$1,992,697, \$327,144, and \$1,207,948, 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, 2024, there were outstanding payables for legally required contributions to the plan of \$573,037.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - Retirement Plans (Continued)

Actuarial Assumptions

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return¹	7.25%.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study from the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Other Information

Notes: There were no benefit changes during the year.

¹ There were no changes in the discount rate used to calculate the Total Pension Liability (TPL), since the December 31, 2022 valuation. Mortality and other demographic assumptions used to determine the TPL were updated after the December 31, 2022 valuation, based on the experience study results published in the January 4, 2024 experience study report for IMRF.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2023 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, 2023:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	34.5%	5.00%
International equities	18.0%	6.35%
Fixed income	24.5%	4.75%
Real estate	10.5%	6.3%
Alternative investments	11.5%	6.05-8.65%
Cash equivalents	1.0%	3.80%
Total	<u>100%</u>	

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - Retirement Plans (Continued)

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.25% were used to measure the total pension liabilities as of December 31, 2023. 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. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. 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 3.77%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability – Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) – (B)
Balances at December 31, 2022	<u>\$ 132,386,736</u>	<u>\$ 120,822,457</u>	<u>\$ 11,564,279</u>
Changes for the year:			
Service cost	2,337,678	-	2,337,678
Interest on the total pension liability	9,475,366	-	9,475,366
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	439,607	-	439,607
Changes of assumptions	(33,191)	-	(33,191)
Contributions – employer	-	1,895,736	(1,895,736)
Contributions – employees	-	1,396,010	(1,396,010)
Net investment income	-	15,841,147	(15,841,147)
Benefit payments, including refunds of employee contributions	(5,910,808)	(5,910,808)	-
Administrative expense	-	(72,500)	72,500
Other (net transfer)	-	316	(316)
Net Changes	<u>6,308,652</u>	<u>13,149,901</u>	<u>(6,841,249)</u>
Balances at December 31, 2023	<u>\$ 138,695,388</u>	<u>\$ 133,972,358</u>	<u>\$ 4,723,030</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - Retirement Plans (Continued)

Changes in the Net Pension Liability – ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2022	\$ 6,659,725	\$ 2,764,812	\$ 3,894,913
Changes for the year:			
Service cost	-	-	-
Interest on the total pension liability	460,049	-	460,049
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	132,351	-	132,351
Changes of assumptions	(12,502)	-	(12,502)
Contributions - employer	-	-	-
Contributions – employer	-	322,600	(322,600)
Contributions – employees	-	-	-
Net investment income	-	421,467	(421,467)
Benefit payments, including refunds of employee contributions	(655,741)	(655,741)	-
Administrative expenses	-	(12,388)	12,388
Other (net transfer)	-	54	(54)
Net Changes	<u>(75,843)</u>	<u>76,042</u>	<u>(151,885)</u>
Balances at December 31, 2023	\$ 6,583,882	\$ 2,840,854	\$ 3,743,028

Changes in the Net Pension Liability – SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) – (B)
Balances at December 31, 2022	\$ 64,056,127	\$ 51,435,478	\$ 12,620,649
Changes for the year:			
Service cost	730,405	-	730,405
Interest on the total pension liability	4,547,254	-	4,547,254
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	850,452	-	850,452
Changes of assumptions	(141,846)	-	(141,846)
Contributions – employer	-	1,063,557	(1,063,557)
Contributions – employees	-	402,127	(402,127)
Net investment income	-	7,154,776	(7,154,776)
Benefit payments, including refunds of employee contributions	(3,516,537)	(3,516,537)	-
Administrative expense	-	(40,674)	40,674
Other (net transfer)	-	177	(177)
Net Changes	<u>2,469,728</u>	<u>5,063,426</u>	<u>(2,593,698)</u>
Balances at December 31, 2023	\$ 66,525,855	\$ 56,498,904	\$ 10,026,951

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - Retirement Plans (Continued)

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

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability (Asset)–Regular Plan	\$ 15,650,467	\$ 4,723,030	\$(15,493,952)
Net Pension Liability – ECO	\$ 4,417,311	\$ 3,743,028	\$ 3,341,589
Net Pension Liability – SLEP	\$ 16,445,800	\$ 10,026,951	\$ 999,036

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

For the year ended November 30, 2024, the County recognized pension expense (benefit) for the Regular Plan, ECO Plan, and SLEP Plan of \$10,205,829, \$504,894, and \$5,394,027, respectively. At November 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions – Regular Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$1,276,718	\$ -
Changes of assumptions	-	169,268
Net difference between projected and actual earnings on pension plan investments	-	<u>21,112,132</u>
Total deferred amounts to be recognized in pension expense in future periods	1,276,718	21,281,400
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,770,711</u>	-
Total Deferred Amounts Related to Pensions	<u>\$3,047,429</u>	<u>\$21,281,400</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:

Year Ending December 31	Net Deferred Outflows/(Inflows) of Resources
2024	\$ (6,712,637)
2025	(5,096,603)
2026	(3,297,243)
2027	(4,898,199)
2028	-
Thereafter	-
Total	<u>\$(20,004,682)</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - Retirement Plans (Continued)

Deferred Amounts Related to Pensions – ECO Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	528,503
Total deferred amounts to be recognized in pension expense in future periods	-	528,503
<i>Pension contributions made subsequent to the measurement date</i>	300,261	-
Total Deferred Amounts Related to Pensions	\$ 300,261	\$ 528,503

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:

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2024	\$ (208,213)
2025	(146,734)
2026	(48,275)
2027	(125,281)
2028	-
Thereafter	-
Total	\$ (528,503)

Deferred Amounts Related to Pensions – SLEP Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$1,745,658	\$ 5,628
Changes of assumptions	-	106,517
Net difference between projected and actual earnings on pension plan investments	-	8,678,424
Total deferred amounts to be recognized in pension expense in future periods	1,745,658	8,790,569
<i>Pension contributions made subsequent to the measurement date</i>	1,100,381	-
Total Deferred Amounts Related to Pensions	\$2,846,039	\$ 8,790,569

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 10 - 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 SLEP Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ (2,394,322)
2025	(1,584,480)
2026	(889,333)
2027	(2,176,776)
2028	-
Thereafter	-
Total	<u>\$ (7,044,911)</u>

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

	<u>IMRF Regular Plan</u>	<u>IMRF ECO Plan</u>	<u>IMRF SLEP Plan</u>	<u>Total</u>
Employer total pension liability	\$138,695,388	\$6,583,882	\$66,525,855	\$211,805,125
Employer fiduciary net position	133,972,358	2,840,854	56,498,904	193,312,116
Employer net pension liability (asset)	4,723,030	3,743,028	10,026,951	18,493,009
Deferred outflows of resources	3,047,429	300,261	2,846,039	6,193,729
Deferred inflows of resources	21,281,400	528,503	8,790,569	30,600,472
Pension expense (benefit)	10,205,829	504,894	5,394,027	16,104,750

Note 11 – 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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 11 – Other Post-employment Benefits (Continued)

Benefits Provided

Sheriff's Correctional Officers, Sheriff's Deputies, Sheriff's Lieutenants, and the 21st Judicial Circuit Probation Officers who are eligible retirees may continue medical, dental, and vision coverage into retirement on the County's plans. They must meet the age requirements and years of credited service to receive the retirement incentive of \$12.50 per month for each year of service completed at the time of retirement. Coverage is also available for eligible dependents. The County subsidy ceases at the death of the retiree. During the fiscal year ended November 30, 2024, the County paid \$26,255 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.

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, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	17
Inactive plan members entitled to but not yet receiving payments	0
Active plan members	<u>387</u>
Total plan members	<u>404</u>

Total OPEB Liability

December 1, 2021 is the actuarial valuation date upon which the total November 30, 2023 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, 2023
Measurement Date	November 30, 2024
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 4.30% to 4.06% which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of November 30, 2024.
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. The marital status assumption was changed.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 11 – Other Post-employment Benefits (Continued)

Actuarial Methods (Continued)

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.

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

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

Actuarial Assumptions

Discount Rate

4.06%

Salary Rate Increase

4.00%

Expected Rate of Return on Assets

Not applicable

Initial Health Care Cost Trend Rate

All medical plans: 8.00%

Dental and vision plans: 3.00%

Ultimate Health Care Cost Trend Rate

All medical plans: 4.50%

Dental and vision plans: constant for all years

Fiscal Year Ultimate Rate is Reached

2040

Mortality

IMRF employees and retirees: Rates from the December 31, 2023 IMRF Actuarial Valuation Report; Active employees: PubG.H-2010(B) Mortality Table – General (below-median income) with future mortality improvement using Scale MP-2021; Retirees: PubG.H-2010(B) Mortality Table – General (below-median income; male table adjusted by 108% and female table adjusted by 106.4%; future mortality improvements made using scale MP-2021.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 11 – Other Post-employment Benefits (Continued)

Health Care Trend

	<u>Insurance Year Trends</u>	
<u>Period</u>	<u>HSA Option 1 & HSA Option 2</u>	<u>PPO Option 3 & PPO Option 4</u>
IY23 – IY24 ⁽¹⁾	12.93%	12.93%
IY25 – IY26	7.75%	7.75%
IY26 – IY27	7.50%	7.50%
IY27 – IY28	7.25%	7.25%
IY28 – IY29	7.00%	7.00%
IY29 – IY30	6.75%	6.75%
IY30 – IY31	6.50%	6.50%
IY31 – IY32	6.25%	6.25%
IY32 – IY33	6.00%	6.00%
IY33 – IY34	5.75%	5.75%
IY34 – IY35	5.50%	5.50%
IY35 – IY36	5.25%	5.25%
IY36 – IY37	5.00%	5.00%
IY37 – IY38	4.75%	4.75%
IY38 – IY39	4.50%	4.50%
Subsequent	4.50%	4.50%

Dental IY23-IY24 = (5.17%)% ⁽¹⁾; 3.00% thereafter

Vision IY23-IY24 = 0.00% ⁽¹⁾; 4.00% thereafter

⁽¹⁾ Known rate

	<u>Fiscal Year Trends</u>	
<u>Period</u>	<u>HSA Option 1 & HSA Option 2</u>	<u>PPO Option 3 & PPO Option 4</u>
FY24 – FY25	8.41%	8.41%
FY25 – FY26	7.77%	7.77%
FY26 – FY27	7.52%	7.52%
FY27 – FY28	7.27%	7.27%
FY28 – FY29	7.02%	7.02%
FY29 – FY30	6.77%	6.77%
FY30 – FY31	6.52%	6.52%
FY31 – FY32	6.27%	6.27%
FY32 – FY33	6.02%	6.02%
FY33 – FY34	5.77%	5.77%
FY34 – FY35	5.52%	5.52%
FY35 – FY36	5.27%	5.27%
FY36 – FY37	5.02%	5.02%
FY37 – FY38	4.77%	4.77%
FY38 – FY39	4.52%	4.52%
FY39 – FY40	4.50%	4.50%
Subsequent	4.50%	4.50%

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 11 – Other Post-employment Benefits (Continued)

Dental FY24-FY25 = 2.32%; 3.00% thereafter
Vision FY24-FY25 = 2.75%; 3.00% 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, 2023 IMRF Actuarial Valuation Report.

		<u>Retiree</u>	<u>Spouse</u>
Starting Per Capita Costs Ages 55-85+	HSA Option 1	\$13,556 - \$6,648	\$14,911 - \$6,648
	HSA Option 2	\$12,226 - \$5,996	\$13,448 - \$5,996
	PPO Option 3	\$15,827 - \$7,762	\$17,409 - \$7,762
	PPO Option 4	\$14,315 - \$7,020	\$15,748 - \$7,020
	Dental (all ages)	\$292	\$298
	Vision (all ages)	\$81	\$73
Retiree Contributions	HSA Option 1	\$8,398	\$9,237
	HSA Option 2	\$7,573	\$8,330
	PPO Option 3	\$9,804	\$10,784
	PPO Option 4	\$8,868	\$9,755
	Dental	\$292	\$298
	Vision	\$81	\$73

For Sheriff Correctional Officers, 21st 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.

Morbidity	Age: Under 65 - 86+; Rate per age: 4.50% - 0.00%, respectively
Election at Retirement	30% of Sheriff Correctional Officers, Sheriff Deputies, Sheriff Lieutenants, and 21 st Judicial Circuit Probation Officers and 10% of all other employees will elect coverage at retirement.
Marital Status	40% 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.
Lapse Rate	0%

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 11 – Other Post-employment Benefits (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability (A)
Balances at November 30, 2023	<u>\$5,206,861</u>
Changes for the year:	
Service cost	124,181
Interest on total OPEB liability	217,263
Change in benefit terms	-
Differences between expected and actual experience	573,671
Changes of assumptions and other inputs	(89,335)
Benefit payments ⁽¹⁾	(308,444)
Other changes	-
Net changes	<u>(517,336)</u>
Balances at November 30, 2024	<u>\$5,724,197</u>

⁽¹⁾ Includes the implicit rate subsidy.

Discount Rate

The County does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB No. 75, the discount rate should be a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 4.06% is used, which is the S&P Municipal Bond 20 Year High-Grade Index as of November 30, 2024.

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

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.06%) or 1 percentage point higher (5.06%) than the current discount rate.

	1% Lower (3.06%)	Discount Rate (4.06%)	1% Higher (5.06%)
Total OPEB liability	\$6,229,958	\$5,724,197	\$5,227,340

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

The following presents the total 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.

	1% Lower	Healthcare Cost Trend Rates	1% Higher
Total OPEB liability	\$5,194,825	\$5,724,197	\$6,349,868

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 11 – 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, 2024, the County recognized OPEB expense of \$408,568. At November 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,112,781	\$ 148,522
Changes of assumption	<u>993,909</u>	<u>1,413,476</u>
<i>Total deferred amounts related to OPEB</i>	<u><u>\$2,106,690</u></u>	<u><u>\$1,561,998</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 Outflows (Inflows) of Resources
2025	\$ 67,123
2026	70,834
2027	105,600
2028	91,116
2029	77,202
Thereafter	<u>132,817</u>
	<u><u>\$ 544,692</u></u>

Note 12 – Interfund Balances and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Fund	\$ 59,624	\$ -
County Highway Fund	250,739	-
American Rescue Plan Fund	-	-
ARPA Lost Revenue Fund	-	108
Non-Major Governmental Funds	<u>-</u>	<u>310,363</u>
Total Governmental Funds	<u><u>310,363</u></u>	<u><u>310,471</u></u>
Non-Major Enterprise Funds	<u>108</u>	<u>-</u>
Total Enterprise Funds	<u><u>108</u></u>	<u><u>-</u></u>
Total	<u><u>\$ 310,471</u></u>	<u><u>\$ 310,471</u></u>

As of November 30, 2024, all interfund balances resulted from normal interfund activity when one fund incurs expenditures/expenses or receives revenues 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, 2024

Note 12 – Interfund Balances and Transfers (Continued)

Transfers during the year ended November 30, 2024 are summarized as follows:

	<u>In</u>	<u>Out</u>
Major Governmental Funds:		
General Fund	\$ 9,000	\$1,420,278
Non-major governmental funds	<u>1,716,940</u>	<u>192,094</u>
Total Governmental Funds	<u>1,725,940</u>	<u>1,612,372</u>
Non-Major Enterprise Funds	<u>-</u>	<u>113,568</u>
Total Enterprise Funds	<u>-</u>	<u>113,568</u>
Total	<u>\$1,725,940</u>	<u>\$1,725,940</u>

The principal purpose of the interfund transfers was for debt service payments. There were transfers of \$1,696,940 from non-major governmental funds, the Animal Control Fund, and the General Fund to various debt service funds for debt service payments and to comply with balances required by debt covenants. The Arrestee Medical Fund transferred \$9,000 to the General Fund for inmate medical expenses incurred in the General Fund. The Forfeited Funds – State’s Attorney Fund transferred \$20,000 to the MADD State’s Attorney Fund to cover negative cash balances.

The Animal Control building was transferred upon completion from Governmental Activities to Business Type Activities in the amount of \$4,291,272.

Note 13 – 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 14 – Net Position and Fund Balances

At November 30, 2024, net position restricted by enabling legislation consists of the following:

Restricted for:	
General government – automation	\$ 1,735,111
Judiciary and court services	2,708,660
Public safety	490,296
Health and welfare	4,617,481
Transportation	18,638,686
Retirement	7,116,794
Tort	2,221,043
Other	<u>966,494</u>
	<u>\$38,494,565</u>

During fiscal year ending November 30, 2024, the County recognized an additional deferred inflow of resources related to pensions of \$21,969,909, which impacts unrestricted net position by reducing it in the current period. The portion of negative unrestricted net position at November 30, 2024, related to net pension liability and related deferred outflows and inflows is \$36,706,023.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 15 – 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 a payable upon the retroactive rating of the premium for fiscal year 2024.

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

Note 16 – Contingencies and Commitments

Grant Funding

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 obligated all of the funds by December 31, 2024.

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, 2024

Note 16 – Contingencies and Commitments (Continued)

ETSB Commitments

During 2017, the ETSB entered into an agreement with Motorola Solutions for access to Starcom, a statewide radio system and annual upgrades and maintenance for radio consoles. The agreement is a 20 year agreement through 2037 with a total cost of \$5,581,155. The expense in 2024 was \$226,671 and the total commitment due as of November 30, 2024 is \$3,464,176.

Note 17 – 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, 2024 were approximately \$9,800.

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, 2024 were approximately \$478,200.

Note 18 – 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 \$1,226,856 of which \$204,476 was a receivable as of November 30, 2024.

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, 2024 was \$196,279. The 911 System Fee Fund paid \$43,125 of administrative fees to the County during fiscal year 2024 for items such as payroll processing and claims processing.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2024

Note 19 – Concentrations

The County has an agreement with the United States Marshals Service to house and transport prisoners in local facilities. This agreement is in effect until terminated in writing by either party. The reimbursement rate is \$90 per inmate, per day. The County also houses inmates from Champaign County at a reimbursement rate of \$70 per inmate, per day and has an agreement with the Department of Human Services to house detainees at a reimbursement rate of \$150 per inmate, per day. For the year ended November 30, 2024, revenues of approximately \$10.1 million resulting from these agreements were recognized in the General Fund.

Note 20 – 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. Certain tax revenues in the amount of approximately \$595,000 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, 2024.

Note 21 – Subsequent Events

In December 2024, the ETSB paid \$1,370,076 for new dispatch console equipment, and committed to annual maintenance and support payments ranging from \$119,847 to \$136,445 for 2026 through 2030.

In December 2024, the County Board authorized the purchase of twelve Sheriff's vehicles in the amount of \$684,948 to be paid from ARPA Lost Revenue Funds.

Note 22 - Impact of Recently Issued Accounting Principles

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.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*, effective for fiscal years beginning after June 15, 2024. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*, effective for fiscal years beginning after June 15, 2025. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information for decision making and assessing a government's accountability. It also addresses certain application issues. Affected components include management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, effective for fiscal years beginning after June 15, 2025. This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures and requires additional disclosures for capital assets held for sale.

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
Last Ten Calendar Years - Regular Plan

Calendar Year Ended December 31	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 2,337,678	\$ 2,202,595	\$ 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	9,475,366	8,953,502	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	439,607	1,736,715	70,810	718,912	(1,066,741)	(1,655,375)	2,636,434	(302,099)	(202,288)	(786,352)
Changes of assumptions	(33,191)	-	-	(1,480,653)	-	3,381,953	(3,380,945)	(265,760)	129,712	2,611,980
Benefit payments, including refunds of employee contributions	(5,910,808)	(5,647,421)	(5,062,876)	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Net change in total pension liability	6,308,652	7,245,391	5,940,817	5,289,005	4,833,047	7,223,905	4,606,351	4,585,548	5,414,349	7,327,065
Total pension liability - beginning	132,386,736	125,141,345	119,200,528	113,911,523	109,078,476	101,854,571	97,248,220	92,662,672	87,248,323	79,921,258
Total pension liability - ending (A)	\$ 138,695,388	\$ 132,386,736	\$ 125,141,345	\$ 119,200,528	\$ 113,911,523	\$ 109,078,476	\$ 101,854,571	\$ 97,248,220	\$ 92,662,672	\$ 87,248,323
Plan fiduciary net position										
Contributions - employer	\$ 1,895,736	\$ 2,023,084	\$ 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	1,396,010	1,307,283	1,248,237	1,231,292	1,260,783	1,121,277	1,074,685	871,968	880,633	904,887
Net investment income	15,841,147	(17,516,553)	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	(5,910,808)	(5,647,421)	(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	(72,500)	(68,815)	(57,243)	(66,761)	(77,895)	(71,191)	(75,968)	-	-	-
Other/net transfer	316	238	-	28	31	(1,881)	109,155	374,470	(1,008,789)	178,685
Net change in plan fiduciary net position	13,149,901	(19,902,184)	18,617,931	15,121,004	16,063,922	(3,640,521)	12,978,150	5,170,256	(471,248)	5,141,452
Plan fiduciary net position - beginning	120,822,457	140,724,641	122,106,710	106,985,706	90,921,784	94,562,305	81,584,155	76,413,899	76,885,147	71,743,695
Plan fiduciary net position - ending (B)	\$ 133,972,358	\$ 120,822,457	\$ 140,724,641	\$ 122,106,710	\$ 106,985,706	\$ 90,921,784	\$ 94,562,305	\$ 81,584,155	\$ 76,413,899	\$ 76,885,147
Net pension liability (asset) - ending (A - B)	\$ 4,723,030	\$ 11,564,279	\$ (15,583,296)	\$ (2,906,182)	\$ 6,925,817	\$ 18,156,692	\$ 7,292,266	\$ 15,664,065	\$ 16,248,773	\$ 10,363,176
Plan fiduciary net position as a percentage of the total pension liability	96.59%	91.26%	112.45%	102.44%	93.92%	83.35%	92.84%	83.89%	82.46%	88.12%
Covered payroll	\$ 26,854,447	\$ 25,442,583	\$ 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	17.59%	45.45%	-63.35%	-11.57%	29.32%	79.85%	33.62%	82.73%	85.05%	51.97%

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

Calendar Year Ended December 31	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	460,049	480,762	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	132,351	(96,206)	102,228	128,558	(14,732)	115,255	(156,562)	316,218	142,001	(149,952)
Changes of assumptions	(12,502)	-	-	(21,258)	-	150,836	(238,212)	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions	(655,741)	(688,621)	(695,223)	(684,980)	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Net change in total pension liability	(75,843)	(304,065)	(104,998)	(83,472)	(190,847)	103,669	(480,313)	(115,231)	219,096	280,906
Total pension liability - beginning	6,659,725	6,963,790	7,068,788	7,152,260	7,343,107	7,239,438	7,719,751	7,834,982	7,615,886	7,334,980
Total pension liability - ending (A)	\$ 6,583,882	\$ 6,659,725	\$ 6,963,790	\$ 7,068,788	\$ 7,152,260	\$ 7,343,107	\$ 7,239,438	\$ 7,719,751	\$ 7,834,982	\$ 7,615,886
Plan fiduciary net position										
Contributions - employer	\$ 322,600	\$ 334,940	\$ 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	421,467	(658,525)	674,482	536,998	633,709	(169,194)	591,968	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions	(655,741)	(688,621)	(695,223)	(684,980)	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Administrative expense	(12,338)	(11,393)	(8,261)	(8,986)	(12,129)	(9,909)	-	-	-	-
Other/net transfer	54	40	-	4	5	(333)	4,506	158,826	340,872	51,433
Net change in plan fiduciary net position	76,042	(1,023,559)	346,612	236,439	331,365	(449,505)	(44,040)	(29,555)	142,822	12,276
Plan fiduciary net position - beginning	2,764,812	3,788,371	3,441,759	3,205,320	2,873,955	3,323,460	3,367,500	3,397,055	3,254,233	3,241,957
Plan fiduciary net position - ending (B)	\$ 2,840,854	\$ 2,764,812	\$ 3,788,371	\$ 3,441,759	\$ 3,205,320	\$ 2,873,955	\$ 3,323,460	\$ 3,367,500	\$ 3,397,055	\$ 3,254,233
Net pension liability (asset) - ending (A - B)	\$ 3,743,028	\$ 3,894,913	\$ 3,175,419	\$ 3,627,029	\$ 3,946,940	\$ 4,469,152	\$ 3,915,978	\$ 4,352,251	\$ 4,437,927	\$ 4,361,653
Plan fiduciary net position as a percentage of the total pension liability	43.15%	41.52%	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	N/A	N/A	10328.32%	3989.00%	3545.02%

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

Calendar Year Ended December 31	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 730,405	\$ 736,805	\$ 721,178	\$ 738,825	\$ 700,599	\$ 655,986	\$ 725,459	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	4,547,254	4,274,917	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	850,452	2,146,093	(27,924)	1,120,169	16,872	187,858	(192,229)	(692,314)	490,051	808,457
Changes of assumptions	(141,846)	-	-	(332,697)	-	1,589,035	(514,144)	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	(3,516,537)	(3,299,967)	(2,994,156)	(2,829,300)	(2,698,032)	(2,537,492)	(2,390,127)	(2,172,488)	(2,046,719)	(1,796,286)
Net change in total pension liability	2,469,728	3,857,848	1,849,811	2,660,541	1,851,296	3,593,496	1,241,692	1,100,326	2,748,473	3,562,133
Total pension liability - beginning	64,056,127	60,198,279	58,348,468	55,687,927	53,836,631	50,243,135	49,001,443	47,901,117	45,152,644	41,590,511
Total pension liability - ending (A)	\$ 66,525,855	\$ 64,056,127	\$ 60,198,279	\$ 58,348,468	\$ 55,687,927	\$ 53,836,631	\$ 50,243,135	\$ 49,001,443	\$ 47,901,117	\$ 45,152,644
Plan fiduciary net position										
Contributions - employer	\$ 1,063,557	\$ 1,368,447	\$ 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	402,127	387,947	348,545	326,323	352,220	278,489	283,883	337,094	295,809	329,066
Net investment income	7,154,776	(9,708,545)	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	(3,516,537)	(3,299,967)	(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	(40,674)	(46,548)	(35,477)	(35,313)	(38,869)	(27,964)	(32,925)	-	-	-
Other/net transfer	177	162	-	15	15	(1,747)	51,444	1,303,777	943,676	(332,906)
Net change in plan fiduciary net position	5,063,426	(11,298,504)	8,540,317	6,453,713	7,056,507	(3,469,871)	5,703,327	3,106,250	569,118	1,522,126
Plan fiduciary net position - beginning	51,435,478	62,733,982	54,193,665	47,739,952	40,683,445	44,153,316	38,449,989	35,343,739	34,774,621	33,252,495
Plan fiduciary net position - ending (B)	\$ 56,498,904	\$ 51,435,478	\$ 62,733,982	\$ 54,193,665	\$ 47,739,952	\$ 40,683,445	\$ 44,153,316	\$ 38,449,989	\$ 35,343,739	\$ 34,774,621
Net pension liability (asset) - ending (A - B)	\$ 10,026,951	\$ 12,620,649	\$ (2,535,703)	\$ 4,154,803	\$ 7,947,975	\$ 13,153,186	\$ 6,089,819	\$ 10,551,454	\$ 12,557,378	\$ 10,378,023
Plan fiduciary net position as a percentage of the total pension liability	84.93%	80.30%	104.21%	92.88%	85.73%	75.57%	87.88%	78.47%	73.78%	77.02%
Covered payroll	\$ 4,638,603	\$ 4,487,910	\$ 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	216.16%	281.21%	-60.67%	103.60%	213.05%	375.49%	161.15%	279.22%	318.81%	236.52%

Kankakee County, Illinois
Required Supplementary Information
November 30, 2024

SCHEDULE OF EMPLOYER CONTRIBUTIONS - IMRF
Last Ten Fiscal Years

Fiscal Year Ended November 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
<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%
2023	1,925,070	1,925,070	-	26,712,645	7.21%
2024	1,992,697	1,992,697	-	30,020,880	6.64%
<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
2023	327,387	327,387	-	-	N/A
2024	327,144	327,144	-	-	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%
2023	1,097,286	1,097,286	-	4,640,072	23.65%
2024	1,207,948	1,207,948	-	4,868,473	24.81%

**Kankakee County, Illinois
Required Supplementary Information
As of and for the Year Ended November 30, 2024**

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 2023 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>	20-year closed period Early retirement incentive plan liabilities: a period up to 10 years selected by the employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 15 years for most employers (16 years-5 employers, 17 years-1 employer, 18 years-2 employers, 21 years-1 employer, 24 years-3 employers, 25 years-4 employers, 26 years-1 employer).
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	2.75%
<i>Price Inflation:</i>	2.25%
<i>Salary Increases:</i>	2.75% to 13.75%, 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 2020 valuation pursuant to an experience study of the period 2017-2019.
<i>Mortality:</i>	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2021 actuarial valuation.*

Kankakee County
Required Supplementary Information
November 30, 2024

Schedule of Changes in the Total OPEB Liability and Related Ratios

	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ 124,181	\$ 124,483	\$ 178,285	\$ 165,476	\$ 130,265	\$ 143,174	\$ 130,898
Interest on total OPEB liability	217,263	212,407	108,751	99,892	147,441	154,622	147,905
Change in benefit terms	-	-	-	-	(16,937)	-	-
Differences between expected and actual experience	573,671	-	855,440	-	(312,899)	-	144,984
Changes of assumptions	(89,335)	(51,740)	(680,235)	(93,981)	575,238	133,042	(351,309)
Benefit payments	(308,444)	(295,350)	(243,843)	(187,064)	(175,335)	(296,056)	(297,046)
Other changes	-	-	-	-	-	3,532	(136,250)
Net change in total OPEB liability	517,336	(10,200)	218,398	(15,677)	347,773	138,314	(360,818)
Total OPEB liability - beginning	5,206,861	5,217,061	4,998,663	5,014,340	4,666,567	4,528,253	4,889,071
Total OPEB liability - ending	\$ 5,724,197	\$ 5,206,861	\$ 5,217,061	\$ 4,998,663	\$ 5,014,340	\$ 4,666,567	\$ 4,528,253
Covered-employee payroll	\$ 25,466,892	\$ 24,806,389	\$ 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	22.48%	20.99%	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.

For 2024, the premium rates increased by approximately 22% since the last valuation.

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%. The rates of mortality, retirement, withdrawal, and disability were changed to those found in the 2021 IMRF Actuarial Valuation Report.

For 2023, for the purpose of developing changes in the OPEB liability for GASB 75 reporting, the discount rate changed from 4.19% to 4.30%.

For 2024, for the purpose of developing changes in the OPEB liability for GASB 75 reporting, the discount rate changed from 4.30% to 4.06%. The rates of mortality, retirement, withdrawal, and disability were changed to those found in the 2023 IMRF Actuarial Valuation Report. The marital status assumption was changed from 50% to 40%.

Other:

COBRA participants are excluded from the valuation.

There are three participants receiving County-paid coverage under the PSEBA. For 2024, the liability for these individuals is approximately 30% of the total.

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Revenues and Other Financing Sources
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 7,864,903	\$ 7,864,903	\$ 8,014,610	\$ 149,707
Sales, use, and video gaming taxes	7,815,221	7,815,221	7,969,903	154,682
Total taxes	15,680,124	15,680,124	15,984,513	304,389
Intergovernmental:				
State income tax	4,350,000	4,350,000	4,732,894	382,894
Replacement taxes	2,750,000	2,750,000	1,724,258	(1,025,742)
Hotel/motel tax	-	23,000	22,093	(907)
Grants and other reimbursements	5,158,080	7,136,462	6,742,701	(393,761)
Total intergovernmental	12,258,080	14,259,462	13,221,946	(1,037,516)
Charges for Services:				
County Recorder fees	525,000	689,000	688,576	(424)
Circuit Clerk fees	1,351,200	1,462,200	1,357,099	(105,101)
Inmate housing and reimbursements	10,060,000	10,060,000	9,769,030	(290,970)
Building and Zoning fees	436,000	548,000	506,052	(41,948)
Sheriff fees	267,690	287,690	253,544	(34,146)
County Clerk fees	272,050	272,050	262,224	(9,826)
Other fees and reimbursements	301,100	304,100	78,998	(225,102)
Total charges for services	13,213,040	13,623,040	12,915,523	(707,517)
License and Permits:				
Liquor licenses	22,000	22,000	21,875	(125)
Cable TV franchise fees	245,000	245,000	205,586	(39,414)
Contractor licenses	85,000	85,000	133,756	48,756
Other licenses and permits	50	50	-	(50)
Total licenses and permits	352,050	352,050	361,217	9,167
Fines and Forfeits:				
County fines and forfeitures	216,600	226,600	215,306	(11,294)
Real estate tax penalties	325,000	446,000	445,764	(236)
Total fines and forfeitures	541,600	672,600	661,070	(11,580)
Interest	4,000	665,000	661,262	(3,738)
Miscellaneous	43,600	248,600	380,477	131,877
Total revenues	42,092,494	45,500,876	44,186,008	(1,314,868)
Other financing sources:				
Transfers in	7,500	7,500	9,000	1,500
Leases and IT subscriptions	-	-	421,413	421,413
Total other financing sources	7,500	7,500	430,413	422,913
Total revenues and other financing sources	42,099,994	45,508,376	44,616,421	(891,955)
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,159,718	1,159,718
Tort fund revenues	3,373,387	3,373,387	3,439,344	65,957
Total general fund revenues and other financing sources as reported	<u>\$ 45,473,381</u>	<u>\$ 48,881,763</u>	<u>\$ 49,215,483</u>	<u>\$ 333,720</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government				
Management Information Systems (MIS)				
Personal services	\$ 123,960	\$ 123,960	\$ 132,820	\$ 8,860
Capital outlay	70,000	70,000	38,056	(31,944)
Other services and charges	-	-	66	66
Total MIS	193,960	193,960	170,942	(23,018)
Board of Review				
Personal services	\$ 28,700	\$ 28,700	\$ 27,504	\$ (1,196)
Supplies	3,300	3,300	273	(3,027)
Total Board of Review	32,000	32,000	27,777	(4,223)
County Administration				
Personal services	\$ 273,108	\$ 273,108	\$ 244,327	\$ (28,781)
Contractual services	88,609	88,609	104,577	15,968
Supplies	5,300	5,300	4,224	(1,076)
Other services and charges	31,950	31,950	19,160	(12,790)
Total County Administration	398,967	398,967	372,288	(26,679)
Central Services				
Personal services	\$ 3,100	\$ 3,100	\$ 1,407	\$ (1,693)
Contractual services	168,000	168,000	125,757	(42,243)
Supplies	2,000	2,000	2,191	191
Capital outlay	-	-	260,277	260,277
Other services and charges	900	900	-	(900)
Debt service principal	16,000	16,000	35,739	19,739
Debt service interest	-	-	7,117	7,117
Total Central Services	190,000	190,000	432,488	242,488
County Auditor				
Personal services	\$ 110,650	\$ 113,050	\$ 113,003	\$ (47)
Supplies	900	900	843	(57)
Other services and charges	1,550	1,550	1,533	(17)
Total County Auditor	113,100	115,500	115,379	(121)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 152,844	\$ 152,844	\$ 150,232	\$ (2,612)
Supplies	2,800	2,800	1,882	(918)
Other services and charges	1,695	1,695	1,702	7
Total County Recorder	157,339	157,339	153,816	(3,523)
Election Commission				
Personal services	\$ 273,450	\$ 327,450	\$ 376,463	\$ 49,013
Contractual services	122,000	122,000	74,980	(47,020)
Supplies	141,550	141,550	147,645	6,095
Other services and charges	37,000	37,000	22,914	(14,086)
Total Election Commission	574,000	628,000	622,002	(5,998)
Regional Superintendent of Schools				
Contractual services	\$ 284,619	\$ 284,619	\$ 284,618	\$ (1)
Total Regional Superintendent of Schools	284,619	284,619	284,618	(1)
County Clerk				
Personal services	\$ 142,624	\$ 126,624	\$ 125,231	\$ (1,393)
Supplies	30,100	30,100	12,051	(18,049)
Other services and charges	10,800	10,800	3,823	(6,977)
Total County Clerk	183,524	167,524	141,105	(26,419)
Buildings and Grounds				
Personal services	\$ 771,736	\$ 771,736	\$ 640,922	\$ (130,814)
Contractual services	229,000	229,000	254,970	25,970
Supplies	42,050	42,050	41,416	(634)
Capital outlay	11,280	221,280	227,222	5,942
Other services and charges	131,000	310,934	407,241	96,307
Insurances	-	-	178	178
Total Buildings and Grounds	1,185,066	1,575,000	1,571,949	(3,051)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	\$ 88,000	\$ 88,000	\$ 100,107	\$ 12,107
Capital outlay	220,000	220,000	150,428	(69,572)
Other services and charges	1,200	1,200	5,500	4,300
Debt service principal	93,059	166,021	183,688	17,667
Debt service interest	7,682	7,682	2,709	(4,973)
Total Capital Development	409,941	482,903	442,432	(40,471)
Health Insurance				
Other services and charges	\$ 3,500	\$ 3,500	\$ 2,985	\$ (515)
Insurances	4,183,875	3,746,500	3,716,129	(30,371)
Total Health Insurance	4,187,375	3,750,000	3,719,114	(30,886)
Utilities				
Other services and charges	\$ 1,368,917	\$ 1,500,000	\$ 1,491,600	\$ (8,400)
Total Utilities	1,368,917	1,500,000	1,491,600	(8,400)
Planning Department				
Personal services	\$ 582,653	\$ 617,653	\$ 525,073	\$ (92,580)
Contractual services	131,249	244,249	330,258	86,009
Supplies	11,300	11,300	11,004	(296)
Capital outlay	9,100	891,207	855,251	(35,956)
Other services and charges	623,610	136,610	70,291	(66,319)
Insurances	12,000	12,000	17,707	5,707
Total Planning Department	1,369,912	1,913,019	1,809,584	(103,435)
County Treasurer				
Personal services	\$ 152,068	\$ 181,160	\$ 178,272	\$ (2,888)
Contractual services	44,000	44,000	46,548	2,548
Supplies	26,500	26,500	25,676	(824)
Other services and charges	21,340	21,340	22,133	793
Total County Treasurer	243,908	273,000	272,629	(371)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	\$ 124,300	\$ 124,300	\$ 104,328	\$ (19,972)
Supplies	1,400	1,400	533	(867)
Other services and charges	2,300	2,300	1,577	(723)
Total Finance Department	128,000	128,000	106,438	(21,562)
Contingency				
Capital outlay	\$ 500,000	\$ -	\$ -	\$ -
Other services and charges	400,000	-	-	-
Total Contingency	900,000	-	-	-
Supervisor of Assessments				
Personal services	\$ 242,719	\$ 242,719	\$ 223,925	\$ (18,794)
Contractual services	37,700	37,700	27,899	(9,801)
Supplies	6,600	6,600	2,556	(4,044)
Capital outlay	700	700	-	(700)
Other services and charges	2,275	2,275	1,401	(874)
Total Supervisor of Assessments	289,994	289,994	255,781	(34,213)
ZBA - BOA Planning				
Personal services	\$ 4,000	\$ 4,000	\$ 2,273	\$ (1,727)
Contractual services	4,500	4,500	3,052	(1,448)
Total ZBA - BOE Planning	8,500	8,500	5,325	(3,175)
Total General Government	12,219,122	12,088,325	11,995,267	(93,058)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 160,344	\$ 160,344	\$ 128,834	\$ (31,510)
Contractual services	166,500	198,826	232,678	33,852
Supplies	4,750	4,750	3,507	(1,243)
Capital outlay	2,440	215,374	385,121	169,747
Other services and charges	16,520	16,520	6,614	(9,906)
Insurances	2,120	2,120	2,183	63
Total Circuit Court	<u>352,674</u>	<u>597,934</u>	<u>758,937</u>	<u>161,003</u>
Circuit Clerk				
Personal services	\$ 1,083,085	\$ 1,083,085	\$ 997,239	\$ (85,846)
Contractual services	10,600	10,600	10,478	(122)
Supplies	60,000	60,000	51,995	(8,005)
Other services and charges	<u>500</u>	<u>500</u>	<u>450</u>	<u>(50)</u>
Total Circuit Clerk	<u>1,154,185</u>	<u>1,154,185</u>	<u>1,060,162</u>	<u>(94,023)</u>
Child Support and Maintenance				
Personal services	\$ 29,015	\$ 32,015	\$ 29,523	\$ (2,492)
Supplies	<u>-</u>	<u>-</u>	<u>2,012</u>	<u>2,012</u>
Total Child Support and Maintenance	<u>29,015</u>	<u>32,015</u>	<u>31,535</u>	<u>(480)</u>
Jury Commission				
Personal services	\$ 49,780	\$ 49,780	\$ 49,627	\$ (153)
Contractual services	1,500	1,500	-	(1,500)
Supplies	28,470	28,470	24,952	(3,518)
Capital outlay	10,250	10,250	9,041	(1,209)
Other services and charges	<u>157,000</u>	<u>157,000</u>	<u>137,031</u>	<u>(19,969)</u>
Total Jury Commission	<u>247,000</u>	<u>247,000</u>	<u>220,651</u>	<u>(26,349)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	\$ 2,033,922	\$ 3,108,922	\$ 2,931,637	\$ (177,285)
Contractual services	51,850	51,850	52,316	466
Supplies	22,900	22,900	27,319	4,419
Capital outlay	68,000	68,000	95,986	27,986
Other services and charges	145,760	211,828	313,364	101,536
Insurances	27,500	93,000	102,244	9,244
Total States Attorney	<u>2,349,932</u>	<u>3,556,500</u>	<u>3,522,866</u>	<u>(33,634)</u>
Public Defender				
Personal services	\$ 1,072,913	\$ 1,072,913	\$ 1,043,471	\$ (29,442)
Contractual Services	3,100	3,100	6,820	3,720
Supplies	12,000	12,000	13,975	1,975
Other services and charges	4,150	4,150	2,960	(1,190)
Total Public Defender	<u>1,092,163</u>	<u>1,092,163</u>	<u>1,067,226</u>	<u>(24,937)</u>
Probation				
Personal services	\$ 1,860,980	\$ 1,881,980	\$ 1,866,834	\$ (15,146)
Contractual services	2,500	146,500	117,020	(29,480)
Supplies	6,000	6,000	6,717	717
Capital outlay	64,345	64,345	34,189	(30,156)
Other services and charges	31,680	31,680	34,520	2,840
Insurances	-	-	29,868	29,868
Total Probation	<u>1,965,505</u>	<u>2,130,505</u>	<u>2,089,148</u>	<u>(41,357)</u>
DNDC				
Contractual Services	\$ 2,000	\$ -	\$ -	\$ -
Other services and charges	48,000	1,000	699	(301)
Total DNDC	<u>50,000</u>	<u>1,000</u>	<u>699</u>	<u>(301)</u>
Juvenile Detention Center				
Contractual services	\$ 325,000	\$ 325,000	\$ 315,000	\$ (10,000)
Total Juvenile Detention Center	<u>325,000</u>	<u>325,000</u>	<u>315,000</u>	<u>(10,000)</u>
Total Judiciary and Court Related	<u>7,565,474</u>	<u>9,136,302</u>	<u>9,066,224</u>	<u>(70,078)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	\$ 4,842,016	\$ 4,842,016	\$ 4,692,954	\$ (149,062)
Contractual services	407,000	407,000	164,359	(242,641)
Supplies	36,800	36,800	62,463	25,663
Capital outlay	2,500	2,500	63,413	60,913
Other services and charges	526,900	533,900	562,018	28,118
Insurances	58,300	58,300	33,359	(24,941)
Total Sheriff's Office	5,873,516	5,880,516	5,578,566	(301,950)
Corrections				
Personal services	\$ 10,932,918	\$ 11,437,480	\$ 11,324,942	\$ (112,538)
Contractual services	117,500	117,500	101,270	(16,230)
Supplies	36,700	36,700	74,591	37,891
Capital outlay	7,500	7,500	74,254	66,754
Other services and charges	2,305,820	2,305,820	2,339,843	34,023
Insurances	-	-	23,232	23,232
Total Corrections	13,400,438	13,905,000	13,938,132	33,132
Auxiliary Police				
Other services and charges	\$ 750	\$ 750	\$ -	(750)
Total Auxiliary Police	750	750	-	(750)
Coroner				
Personal services	\$ 352,900	\$ 364,900	\$ 339,145	\$ (25,755)
Contractual services	212,500	212,500	214,791	2,291
Supplies	6,150	6,150	5,288	(862)
Capital outlay	500	500	228	(272)
Other services and charges	30,600	30,600	24,687	(5,913)
Total Coroner	602,650	614,650	584,139	(30,511)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	\$ 834,362	\$ 834,362	\$ 834,362	\$ -
Total Dispatch Services	834,362	834,362	834,362	-
Merit Commission				
Personal services	\$ 500	\$ 500	\$ 100	\$ (400)
Other services and charges	500	13,500	13,431	(69)
Total Merit Commission	1,000	14,000	13,531	(469)
ESDA				
Personal services	\$ 191,160	\$ 191,160	\$ 171,683	\$ (19,477)
Contractual services	3,200	3,200	1,800	(1,400)
Supplies	2,400	2,400	3,128	728
Capital outlay	-	22,415	34,776	12,361
Other services and charges	23,825	23,825	17,303	(6,522)
Insurances	-	-	13,000	13,000
Total ESDA	220,585	243,000	241,690	(1,310)
Total Public Safety	20,933,301	21,492,278	21,190,420	(301,858)
Other financing uses:				
Transfers out	\$ 1,382,097	\$ 1,382,097	\$ 1,420,278	\$ 38,181
Total other financing uses	1,382,097	1,382,097	1,420,278	38,181
Total expenditures and other financing uses	42,099,994	44,099,002	43,672,189	(426,813)
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,159,718	1,159,718
Tort fund expenditures	3,667,087	3,667,087	3,531,702	(135,385)
Total general fund expenditures and other financing uses as reported	<u>\$ 45,767,081</u>	<u>\$ 47,766,089</u>	<u>\$ 48,363,609</u>	<u>\$ 597,520</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 6,992,740	\$ 6,992,740	\$ 7,057,156	\$ 64,416
Intergovernmental	20,000	20,000	96,465	76,465
Interest on investments	850	850	157,378	156,528
Miscellaneous	125	125	-	(125)
Total revenues	<u>7,013,715</u>	<u>7,013,715</u>	<u>7,310,999</u>	<u>297,284</u>
Expenditures:				
Personal services	<u>7,001,185</u>	<u>7,001,185</u>	<u>5,908,645</u>	<u>(1,092,540)</u>
Total expenditures	<u>7,001,185</u>	<u>7,001,185</u>	<u>5,908,645</u>	<u>(1,092,540)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 12,530</u>	<u>\$ 12,530</u>	<u>\$ 1,402,354</u>	<u>\$ 1,389,824</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 2,477,560	\$ 2,477,560	\$ 2,527,392	\$ 49,832
Charges for services	1,204,900	1,204,900	1,242,905	38,005
Interest on investments	17,200	17,200	29,729	12,529
Miscellaneous	2,890	2,890	93,472	90,582
Total revenues	3,702,550	3,702,550	3,893,498	190,948
Expenditures:				
Personal services	2,050,000	2,050,000	1,473,328	(576,672)
Contractual services	58,000	58,000	31,762	(26,238)
Supplies	1,259,000	1,259,000	935,812	(323,188)
Capital outlay	980,000	980,000	458,274	(521,726)
Other services and charges	375,675	375,675	222,180	(153,495)
Total expenditures	4,722,675	4,722,675	3,121,356	(1,601,319)
Excess (deficiency) of revenues over expenditures	(1,020,125)	(1,020,125)	772,142	1,792,267
Other financing sources (uses):				
Sale of capital assets	-	-	59,061	59,061
Net change in fund balance	\$ (1,020,125)	\$ (1,020,125)	\$ 831,203	\$ 1,851,328

Kankakee County, Illinois
Budgetary Comparison Schedule
County Bridge Fund
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 945,345	\$ 945,345	\$ 962,579	\$ 17,234
Interest on investments	62,000	62,000	80,608	18,608
Total revenues	<u>1,007,345</u>	<u>1,007,345</u>	<u>1,043,187</u>	<u>35,842</u>
Expenditures:				
Contractual services	-	-	52,096	52,096
Supplies	-	-	49,002	49,002
Capital outlay	<u>4,057,281</u>	<u>4,057,281</u>	<u>200,259</u>	<u>(3,857,022)</u>
Total expenditures	<u>4,057,281</u>	<u>4,057,281</u>	<u>301,357</u>	<u>(3,755,924)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,049,936)</u>	<u>\$ (3,049,936)</u>	<u>\$ 741,830</u>	<u>\$ 3,791,766</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
American Rescue Plan Fund
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ 2,497,653	\$ 2,497,653	\$ 1,407,476	\$ (1,090,177)
Total revenues	2,497,653	2,497,653	1,407,476	(1,090,177)
Expenditures:				
Personal services	359,000	359,000	275,953	(83,047)
Contractual services	225,000	225,000	144,760	(80,240)
Capital outlay	350,000	350,000	151,346	(198,654)
Other services and charges	1,256,000	1,256,000	835,417	(420,583)
Total expenditures	2,190,000	2,190,000	1,407,476	(782,524)
Excess (deficiency) of revenues over expenditures	\$ 307,653	\$ 307,653	\$ -	\$ (307,653)

Kankakee County, Illinois
Budgetary Comparison Schedule
ARPA Lost Revenue Fund
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ 7,300,000	\$ 7,300,000	\$ 5,900,580	\$ (1,399,420)
Total revenues	7,300,000	7,300,000	5,900,580	(1,399,420)
Expenditures:				
Contractual services	100,000	100,000	5,218	(94,782)
Supplies	100,000	100,000	106,345	6,345
Capital outlay	7,110,000	7,110,000	5,480,846	(1,629,154)
Other services and charges	260,000	260,000	308,171	48,171
Total expenditures	7,570,000	7,570,000	5,900,580	(1,669,420)
Excess (deficiency) of revenues over expenditures	\$ (270,000)	\$ (270,000)	\$ -	\$ 270,000

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the Year Ended November 30, 2024

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, 2024.

	<u>Excess</u>
Equitable Sharing-State's Attorney	\$ 500
Veterans Assistance	8,982
Marriage	2,657
WIOA Grants	312,392
Public Building Commission	23,221
Public Building Commission – Health Department	185,335
Public Building Commission Capital Projects	1,875

Supplementary Information

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2024

	General Fund	Tort Fund	Total General Fund
Assets			
Cash	\$ 5,609,845	\$ 2,150,164	\$ 7,760,009
Investments, at cost	5,798,518	8,002	5,806,520
Receivables (net of applicable allowances for estimated uncollectible amounts):			
Taxes, including interest, penalties, and liens	8,992,197	3,899,962	12,892,159
Accounts	1,618,252	111	1,618,363
Prepaid items	749,479	113,230	862,709
Due from other funds	59,624	-	59,624
Due from other governments	3,407,915	-	3,407,915
Inventory, at cost	27,410	-	27,410
Total assets	<u>\$ 26,263,240</u>	<u>\$ 6,171,469</u>	<u>\$ 32,434,709</u>
Liabilities			
Vouchers and accounts payable	\$ 1,492,481	\$ 35,603	\$ 1,528,084
Accrued compensation	570,389	14,861	585,250
Unearned revenue	689,964	-	689,964
Total liabilities	<u>2,752,834</u>	<u>50,464</u>	<u>2,803,298</u>
Deferred inflows of resources			
Property taxes related to a future period	8,992,197	3,899,962	12,892,159
Unavailable revenues	830,148	-	830,148
Total deferred inflows of resources	<u>9,822,345</u>	<u>3,899,962</u>	<u>13,722,307</u>
Fund balances			
Non-spendable:			
Prepaid items	749,479	113,230	862,709
Inventory	27,410	-	27,410
Restricted for:			
Tort liability/claims	-	2,107,813	2,107,813
Unassigned	12,911,172	-	12,911,172
Total fund balances	<u>13,688,061</u>	<u>2,221,043</u>	<u>15,909,104</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,263,240</u>	<u>\$ 6,171,469</u>	<u>\$ 32,434,709</u>

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

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$ 15,984,513	\$ 3,392,186	\$ 19,376,699
Intergovernmental	13,221,946	6,902	13,228,848
Charges for services	14,075,241	-	14,075,241
Licenses and permits	361,217	-	361,217
Fines and forfeits	661,070	-	661,070
Interest on investments	661,262	40,256	701,518
Miscellaneous	380,477	-	380,477
Total revenues	<u>45,345,726</u>	<u>3,439,344</u>	<u>48,785,070</u>
Expenditures:			
Current:			
General government	10,234,780	3,531,702	13,766,482
Judiciary and court related	8,541,887	-	8,541,887
Public safety	22,177,467	-	22,177,467
Capital outlay	2,228,242	-	2,228,242
Debt service principal	219,427	-	219,427
Debt service interest	9,826	-	9,826
Total expenditures	<u>43,411,629</u>	<u>3,531,702</u>	<u>46,943,331</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,934,097</u>	<u>(92,358)</u>	<u>1,841,739</u>
Other financing sources (uses):			
Transfers in	9,000	-	9,000
Transfers out	(1,420,278)	-	(1,420,278)
Leases and IT subscriptions	421,413	-	421,413
Total other financing sources (uses)	<u>(989,865)</u>	<u>-</u>	<u>(989,865)</u>
Net change in fund balances	944,232	(92,358)	851,874
Fund balances, beginning of year	<u>12,743,829</u>	<u>2,313,401</u>	<u>15,057,230</u>
Fund balances, end of year	<u>\$ 13,688,061</u>	<u>\$ 2,221,043</u>	<u>\$ 15,909,104</u>

Kankakee County, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds
November 30, 2024

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 10,109,525	\$ 231,090	\$ -	\$ 10,340,615
Investments, at cost	11,003,904	-	-	11,003,904
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	2,320,477	-	-	2,320,477
Accounts	163,347	-	-	163,347
Prepaid items	18,844	-	-	18,844
Due from other governments	1,736,694	-	-	1,736,694
Inventory, at cost	300,304	-	-	300,304
Other assets	13,750	-	-	13,750
Total assets	<u>\$ 25,666,845</u>	<u>\$ 231,090</u>	<u>\$ -</u>	<u>\$ 25,897,935</u>
Liabilities				
Vouchers and accounts payable	\$ 892,986	\$ -	\$ -	\$ 892,986
Accrued compensation	65,461	-	-	65,461
Due to other funds	310,363	-	-	310,363
Unearned grant revenue	345,147	-	-	345,147
Total liabilities	<u>1,613,957</u>	<u>-</u>	<u>-</u>	<u>1,613,957</u>
Deferred inflows of resources				
Property taxes related to a future period	2,320,477	-	-	2,320,477
Unavailable revenues	195,787	-	-	195,787
Total deferred inflows of resources	<u>2,516,264</u>	<u>-</u>	<u>-</u>	<u>2,516,264</u>
Fund balances				
Non-spendable:				
Prepaid items	18,844	-	-	18,844
Inventory	233,287	-	-	233,287
Restricted for:				
General government	1,982,776	-	-	1,982,776
Debt service	-	231,090	-	231,090
Judiciary and court	2,696,004	-	-	2,696,004
Public safety	490,294	-	-	490,294
Health and welfare	5,216,277	-	-	5,216,277
Transportation	10,466,165	-	-	10,466,165
Public building commission	356,385	-	-	356,385
Assigned - judiciary and court	76,592	-	-	76,592
Total fund balances	<u>21,536,624</u>	<u>231,090</u>	<u>-</u>	<u>21,767,714</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,666,845</u>	<u>\$ 231,090</u>	<u>\$ -</u>	<u>\$ 25,897,935</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2024

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 2,261,966	\$ -	\$ -	\$ 2,261,966
Intergovernmental	11,239,865	-	-	11,239,865
Licenses and permits	264,513	-	-	264,513
Fines and fees	2,076,769	-	-	2,076,769
Interest on investments	690,424	1,698	232	692,354
Miscellaneous	602,528	-	-	602,528
Total revenues	<u>17,136,065</u>	<u>1,698</u>	<u>232</u>	<u>17,137,995</u>
Expenditures:				
Current:				
General government	732,222	25,000	-	757,222
Judiciary and court related	793,071	-	-	793,071
Public safety	148,916	-	-	148,916
Public health and welfare	4,066,381	-	-	4,066,381
Transportation	6,255,822	-	-	6,255,822
Economic development	2,058,637	-	-	2,058,637
Capital outlay	2,131,956	-	590,776	2,722,732
Debt service principal	14,570	1,855,000	-	1,869,570
Debt service interest	14,573	138,949	-	153,522
Total expenditures	<u>16,216,148</u>	<u>2,018,949</u>	<u>590,776</u>	<u>18,825,873</u>
Excess (deficiency) of revenues over expenditures	<u>919,917</u>	<u>(2,017,251)</u>	<u>(590,544)</u>	<u>(1,687,878)</u>
Other financing sources (uses):				
Transfers in	20,000	1,696,940	-	1,716,940
Transfers out	(192,094)	-	-	(192,094)
Leases and IT subscriptions	298,076	-	-	298,076
Total other financing sources (uses)	<u>125,982</u>	<u>1,696,940</u>	<u>-</u>	<u>1,822,922</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>1,045,899</u>	<u>(320,311)</u>	<u>(590,544)</u>	<u>135,044</u>
Fund balance, beginning of year	<u>20,490,725</u>	<u>551,401</u>	<u>590,544</u>	<u>21,632,670</u>
Fund balance, end of year	<u>\$ 21,536,624</u>	<u>\$ 231,090</u>	<u>\$ -</u>	<u>\$ 21,767,714</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2024

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Sheriff National Opioid Settlement	Court Document Storage
Assets									
Cash	\$ 763,201	\$ 33,137	\$ 210,010	\$ 171,069	\$ 29,941	\$ 202,847	\$ 14,675	\$ 79,952	\$ 41,903
Investments, at cost	1,536	984	828	-	-	-	-	-	228
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	692	3,068	21,571	15,055	-	47,884	99	-	21,257
Prepaid items	3,576	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	92,175	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 769,005</u>	<u>\$ 37,189</u>	<u>\$ 232,409</u>	<u>\$ 186,124</u>	<u>\$ 122,116</u>	<u>\$ 250,731</u>	<u>\$ 14,774</u>	<u>\$ 79,952</u>	<u>\$ 63,388</u>
Liabilities									
Vouchers and accounts payable	\$ 6,882	\$ 2,710	\$ 7,361	\$ -	\$ 121,544	\$ -	\$ -	\$ -	\$ -
Accrued compensation	1,926	1,307	852	-	-	2,360	-	-	2,979
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>8,808</u>	<u>4,017</u>	<u>8,213</u>	<u>-</u>	<u>121,544</u>	<u>2,360</u>	<u>-</u>	<u>-</u>	<u>2,979</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	3,576	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	756,621	33,172	224,196	186,124	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-	60,409
Public safety	-	-	-	-	-	248,371	14,774	79,952	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	572	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Total fund balances	<u>760,197</u>	<u>33,172</u>	<u>224,196</u>	<u>186,124</u>	<u>572</u>	<u>248,371</u>	<u>14,774</u>	<u>79,952</u>	<u>60,409</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 769,005</u>	<u>\$ 37,189</u>	<u>\$ 232,409</u>	<u>\$ 186,124</u>	<u>\$ 122,116</u>	<u>\$ 250,731</u>	<u>\$ 14,774</u>	<u>\$ 79,952</u>	<u>\$ 63,388</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2024

	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney	SAO Diversion Accountability	Gang Violence Victims and Witness	SAO National Opioid Settlement
Assets									
Cash	\$ 46,816	\$ 1,532	\$ 666,434	\$ 83,625	\$ 2,814	\$ 13,378	\$ 51,257	\$ 11,689	\$ 537,170
Investments, at cost	-	-	1,511	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	1,050	3,685	9,247	-	-	-	-	3	-
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 47,866</u>	<u>\$ 5,217</u>	<u>\$ 677,192</u>	<u>\$ 83,625</u>	<u>\$ 2,814</u>	<u>\$ 13,378</u>	<u>\$ 51,257</u>	<u>\$ 11,692</u>	<u>\$ 537,170</u>
Liabilities									
Vouchers and accounts payable	\$ 3,900	\$ 4,904	\$ 5,510	\$ 630	\$ 1,906	\$ 3,857	\$ -	\$ -	\$ -
Accrued compensation	-	-	-	315	796	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	153
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>3,900</u>	<u>4,904</u>	<u>5,510</u>	<u>945</u>	<u>2,702</u>	<u>3,857</u>	<u>-</u>	<u>-</u>	<u>153</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	43,966	313	671,682	82,680	-	9,521	51,257	11,692	537,017
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	112	-	-	-	-
Total fund balances	<u>43,966</u>	<u>313</u>	<u>671,682</u>	<u>82,680</u>	<u>112</u>	<u>9,521</u>	<u>51,257</u>	<u>11,692</u>	<u>537,017</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 47,866</u>	<u>\$ 5,217</u>	<u>\$ 677,192</u>	<u>\$ 83,625</u>	<u>\$ 2,814</u>	<u>\$ 13,378</u>	<u>\$ 51,257</u>	<u>\$ 11,692</u>	<u>\$ 537,170</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2024

	SAO Records/ Automation	SAO IDRP Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Public Def Records/ Automation	Arrestee Medical
Assets								
Cash	\$ 2,526	\$ 76,480	\$ 45,395	\$ 249,107	\$ 450,818	\$ 319,838	\$ 3,919	\$ 9,891
Investments, at cost	-	-	-	-	11,093	-	-	-
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-
Accounts	269	-	318	6,454	14,184	2,107	32	256
Prepaid items	-	-	-	-	12,656	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,795</u>	<u>\$ 76,480</u>	<u>\$ 45,713</u>	<u>\$ 255,561</u>	<u>\$ 488,751</u>	<u>\$ 321,945</u>	<u>\$ 3,951</u>	<u>\$ 10,147</u>
Liabilities								
Vouchers and accounts payable	\$ 813	\$ -	\$ -	\$ 2,875	\$ 5,462	\$ -	\$ -	\$ -
Accrued compensation	-	-	-	1,264	2,768	-	-	-
Due to other funds	-	-	-	-	-	-	-	9,000
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>813</u>	<u>-</u>	<u>-</u>	<u>4,139</u>	<u>8,230</u>	<u>-</u>	<u>-</u>	<u>9,000</u>
Deferred inflows of resources								
Property taxes related to a future period	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances								
Non-spendable:								
Prepaid items	-	-	-	-	12,656	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	-	-	-	-
Judiciary and court	1,982	-	45,713	251,422	467,865	321,945	3,951	-
Public safety	-	-	-	-	-	-	-	1,147
Health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	76,480	-	-	-	-	-	-
Total fund balances	<u>1,982</u>	<u>76,480</u>	<u>45,713</u>	<u>251,422</u>	<u>480,521</u>	<u>321,945</u>	<u>3,951</u>	<u>1,147</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,795</u>	<u>\$ 76,480</u>	<u>\$ 45,713</u>	<u>\$ 255,561</u>	<u>\$ 488,751</u>	<u>\$ 321,945</u>	<u>\$ 3,951</u>	<u>\$ 10,147</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2024

	Coroner's Fee	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	Matching Tax	Township Bridge
Assets									
Cash	\$ 82,725	\$ 1,450,440	\$ 47,083	\$ 520,106	\$ -	\$ 64,366	\$ 507,506	\$ 2,053,318	\$ 5,158
Investments, at cost	-	3,321,582	-	-	-	-	4,688,286	663,559	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	610,065	-	721,493	-	-	-	988,919	-
Accounts	2,633	8,610	-	2,160	-	-	-	-	-
Prepaid items	-	-	-	2,612	-	-	-	-	-
Due from other governments	-	503,845	-	-	-	-	236,011	-	380,000
Inventory, at cost	-	131,532	-	-	-	-	168,772	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 85,358</u>	<u>\$ 6,026,074</u>	<u>\$ 47,083</u>	<u>\$ 1,246,371</u>	<u>\$ -</u>	<u>\$ 64,366</u>	<u>\$ 5,600,575</u>	<u>\$ 3,705,796</u>	<u>\$ 385,158</u>
Liabilities									
Vouchers and accounts payable	\$ 600	\$ 27,673	\$ 4,696	\$ 28,381	\$ -	\$ 2,774	\$ 65,547	\$ 268,916	\$ -
Accrued compensation	300	34,933	-	5,560	-	-	4,492	-	-
Due to other funds	-	-	-	20,002	-	-	57,774	-	-
Unearned revenue	-	345,147	-	-	-	-	-	-	-
Total liabilities	<u>900</u>	<u>407,753</u>	<u>4,696</u>	<u>53,943</u>	<u>-</u>	<u>2,774</u>	<u>127,813</u>	<u>268,916</u>	<u>-</u>
Deferred inflows of resources									
Property taxes related to a future period	-	610,065	-	721,493	-	-	-	988,919	-
Unavailable revenues	-	195,787	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>805,852</u>	<u>-</u>	<u>721,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>988,919</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	2,612	-	-	-	-	-
Inventory	-	64,515	-	-	-	-	168,772	-	-
Restricted for:									
General government	-	-	42,387	-	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-
Public safety	84,458	-	-	-	-	61,592	-	-	-
Health and welfare	-	4,747,954	-	468,323	-	-	-	-	-
Transportation	-	-	-	-	-	-	5,303,990	2,447,961	385,158
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Total fund balances	<u>84,458</u>	<u>4,812,469</u>	<u>42,387</u>	<u>470,935</u>	<u>-</u>	<u>61,592</u>	<u>5,472,762</u>	<u>2,447,961</u>	<u>385,158</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 85,358</u>	<u>\$ 6,026,074</u>	<u>\$ 47,083</u>	<u>\$ 1,246,371</u>	<u>\$ -</u>	<u>\$ 64,366</u>	<u>\$ 5,600,575</u>	<u>\$ 3,705,796</u>	<u>\$ 385,158</u>

Kankakee County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2024

	Township Motor Fuel Tax	Geographical Information System	Contract Appraisal Work	Drug Court	Masai Justice Program	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Assets									
Cash	\$ 33,349	\$ 719,758	\$ 19,154	\$ 81,679	\$ 50,564	\$ 2,910	\$ 9,350	\$ 342,635	\$ 10,109,525
Investments, at cost	2,310,134	4,163	-	-	-	-	-	-	11,003,904
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	2,320,477
Accounts	-	1,200	-	1,005	508	-	-	-	163,347
Prepaid items	-	-	-	-	-	-	-	-	18,844
Due from other governments	179,735	-	-	-	-	-	344,928	-	1,736,694
Inventory, at cost	-	-	-	-	-	-	-	-	300,304
Other assets	-	-	-	-	-	-	-	13,750	13,750
Total assets	<u>\$ 2,523,218</u>	<u>\$ 725,121</u>	<u>\$ 19,154</u>	<u>\$ 82,684</u>	<u>\$ 51,072</u>	<u>\$ 2,910</u>	<u>\$ 354,278</u>	<u>\$ 356,385</u>	<u>\$ 25,666,845</u>
Liabilities									
Vouchers and accounts payable	\$ 1,769	\$ 55	\$ -	\$ 2,077	\$ -	\$ -	\$ 322,144	\$ -	\$ 892,986
Accrued compensation	-	3,944	-	-	-	-	1,665	-	65,461
Due to other funds	192,965	-	-	-	-	-	30,469	-	310,363
Unearned revenue	-	-	-	-	-	-	-	-	345,147
Total liabilities	<u>194,734</u>	<u>3,999</u>	<u>-</u>	<u>2,077</u>	<u>-</u>	<u>-</u>	<u>354,278</u>	<u>-</u>	<u>1,613,957</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	2,320,477
Unavailable revenues	-	-	-	-	-	-	-	-	195,787
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,516,264</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	18,844
Inventory	-	-	-	-	-	-	-	-	233,287
Restricted for:									
General government	-	721,122	19,154	-	-	-	-	-	1,982,776
Judiciary and court	-	-	-	80,607	51,072	2,910	-	-	2,696,004
Public safety	-	-	-	-	-	-	-	-	490,294
Health and welfare	-	-	-	-	-	-	-	-	5,216,277
Transportation	2,328,484	-	-	-	-	-	-	-	10,466,165
Public building commission	-	-	-	-	-	-	-	356,385	356,385
Assigned - judiciary and court	-	-	-	-	-	-	-	-	76,592
Total fund balances	<u>2,328,484</u>	<u>721,122</u>	<u>19,154</u>	<u>80,607</u>	<u>51,072</u>	<u>2,910</u>	<u>-</u>	<u>356,385</u>	<u>21,536,624</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,523,218</u>	<u>\$ 725,121</u>	<u>\$ 19,154</u>	<u>\$ 82,684</u>	<u>\$ 51,072</u>	<u>\$ 2,910</u>	<u>\$ 354,278</u>	<u>\$ 356,385</u>	<u>\$ 25,666,845</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Sheriff National Opioid Settlement	Court Document Storage
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	679,394	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	246,634	40,804	102,037	15,055	-	210,481	1,819	-	177,543
Interest on investments	16,612	127	342	287	120	4,659	320	-	1,149
Miscellaneous	-	-	1,200	-	-	-	-	-	-
Total revenues	<u>263,246</u>	<u>40,931</u>	<u>103,579</u>	<u>15,342</u>	<u>679,514</u>	<u>215,140</u>	<u>2,139</u>	<u>-</u>	<u>178,692</u>
Expenditures:									
General government	208,935	59,751	49,255	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	161,225
Public safety	-	-	-	-	-	119,677	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	679,394	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	3,101	-	-	-	-	24,099	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>212,036</u>	<u>59,751</u>	<u>49,255</u>	<u>-</u>	<u>679,394</u>	<u>143,776</u>	<u>-</u>	<u>-</u>	<u>161,225</u>
Excess (deficiency) of revenues over expenditures	<u>51,210</u>	<u>(18,820)</u>	<u>54,324</u>	<u>15,342</u>	<u>120</u>	<u>71,364</u>	<u>2,139</u>	<u>-</u>	<u>17,467</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Leases and IT subscriptions	-	-	-	-	-	-	-	-	-
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 expenditures and other financing sources (uses)	<u>51,210</u>	<u>(18,820)</u>	<u>54,324</u>	<u>15,342</u>	<u>120</u>	<u>71,364</u>	<u>2,139</u>	<u>-</u>	<u>17,467</u>
Fund balance, beginning of year	<u>708,987</u>	<u>51,992</u>	<u>169,872</u>	<u>170,782</u>	<u>452</u>	<u>177,007</u>	<u>12,635</u>	<u>79,952</u>	<u>42,942</u>
Fund balance, end of year	<u>\$ 760,197</u>	<u>\$ 33,172</u>	<u>\$ 224,196</u>	<u>\$ 186,124</u>	<u>\$ 572</u>	<u>\$ 248,371</u>	<u>\$ 14,774</u>	<u>\$ 79,952</u>	<u>\$ 60,409</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney	SAO Diversion Accountability	Gang Violence Victims and Witness	SAO National Opioid Settlement
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	22,650	40,921	127,632	38,614	7,632	-	-	97	-
Interest on investments	36	4	14,722	187	23	21	51	20	-
Miscellaneous	-	-	-	-	-	-	16,250	-	370,376
Total revenues	<u>22,686</u>	<u>40,925</u>	<u>142,354</u>	<u>38,801</u>	<u>7,655</u>	<u>21</u>	<u>16,301</u>	<u>117</u>	<u>370,376</u>
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	21,000	41,798	38,421	48,120	58,390	500	4,376	-	21,205
Public safety	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>21,000</u>	<u>41,798</u>	<u>38,421</u>	<u>48,120</u>	<u>58,390</u>	<u>500</u>	<u>4,376</u>	<u>-</u>	<u>21,205</u>
Excess (deficiency) of revenues over expenditures	<u>1,686</u>	<u>(873)</u>	<u>103,933</u>	<u>(9,319)</u>	<u>(50,735)</u>	<u>(479)</u>	<u>11,925</u>	<u>117</u>	<u>349,171</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	20,000	-	-	-	-
Transfers out	-	-	-	(20,000)	-	-	-	-	-
Leases and IT subscriptions	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>1,686</u>	<u>(873)</u>	<u>103,933</u>	<u>(29,319)</u>	<u>(30,735)</u>	<u>(479)</u>	<u>11,925</u>	<u>117</u>	<u>349,171</u>
Fund balance, beginning of year	<u>42,280</u>	<u>1,186</u>	<u>567,749</u>	<u>111,999</u>	<u>30,847</u>	<u>10,000</u>	<u>39,332</u>	<u>11,575</u>	<u>187,846</u>
Fund balance, end of year	<u>\$ 43,966</u>	<u>\$ 313</u>	<u>\$ 671,682</u>	<u>\$ 82,680</u>	<u>\$ 112</u>	<u>\$ 9,521</u>	<u>\$ 51,257</u>	<u>\$ 11,692</u>	<u>\$ 537,017</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	SAO Records/ Automation	SAO IDRP Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Public Def Records/ Automation	Arrestee Medical
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and fees	4,629	10,341	3,558	50,072	177,499	38,857	850	6,233
Interest on investments	66	1,672	36	5,774	8,050	6,974	84	14
Miscellaneous	-	-	-	109,000	-	-	-	-
Total revenues	<u>4,695</u>	<u>12,013</u>	<u>3,594</u>	<u>164,846</u>	<u>185,549</u>	<u>45,831</u>	<u>934</u>	<u>6,247</u>
Expenditures:								
General government	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	85,858	302,151	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital outlay	5,287	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-
Total expenditures	<u>5,287</u>	<u>-</u>	<u>-</u>	<u>85,858</u>	<u>302,151</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(592)</u>	<u>12,013</u>	<u>3,594</u>	<u>78,988</u>	<u>(116,602)</u>	<u>45,831</u>	<u>934</u>	<u>6,247</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(9,000)
Leases and IT subscriptions	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,000)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(592)</u>	<u>12,013</u>	<u>3,594</u>	<u>78,988</u>	<u>(116,602)</u>	<u>45,831</u>	<u>934</u>	<u>(2,753)</u>
Fund balance, beginning of year	<u>2,574</u>	<u>64,467</u>	<u>42,119</u>	<u>172,434</u>	<u>597,123</u>	<u>276,114</u>	<u>3,017</u>	<u>3,900</u>
Fund balance, end of year	<u>\$ 1,982</u>	<u>\$ 76,480</u>	<u>\$ 45,713</u>	<u>\$ 251,422</u>	<u>\$ 480,521</u>	<u>\$ 321,945</u>	<u>\$ 3,951</u>	<u>\$ 1,147</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Coroner's Fee	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	Matching Tax	Township Bridge
Revenues:									
Property taxes	\$ -	\$ 594,194	\$ -	\$ 705,193	\$ -	\$ -	\$ -	\$ 962,579	\$ -
Intergovernmental	-	2,908,907	-	-	-	-	3,152,580	-	380,000
Licenses and permits	-	264,513	-	-	-	-	-	-	-
Fines and fees	88,205	434,120	-	-	-	-	-	-	-
Interest on investments	93	166,453	1,093	2,844	-	53	295,470	30,238	97
Miscellaneous	-	30,132	50,570	-	-	-	-	-	-
Total revenues	<u>88,298</u>	<u>4,398,319</u>	<u>51,663</u>	<u>708,037</u>	<u>-</u>	<u>53</u>	<u>3,448,050</u>	<u>992,817</u>	<u>380,097</u>
Expenditures:									
General government	-	-	52,386	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-
Public safety	29,237	-	-	-	2	-	-	-	-
Public health and welfare	-	3,700,190	-	366,191	-	-	-	-	-
Transportation	-	-	-	-	-	-	3,395,449	-	87,530
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	44,754	64,608	-	311,220	-	2,774	719,126	921,012	-
Debt service principal	-	-	-	14,570	-	-	-	-	-
Debt service interest	-	-	-	14,573	-	-	-	-	-
Total expenditures	<u>73,991</u>	<u>3,764,798</u>	<u>52,386</u>	<u>706,554</u>	<u>2</u>	<u>2,774</u>	<u>4,114,575</u>	<u>921,012</u>	<u>87,530</u>
Excess (deficiency) of revenues over expenditures	<u>14,307</u>	<u>633,521</u>	<u>(723)</u>	<u>1,483</u>	<u>(2)</u>	<u>(2,721)</u>	<u>(666,525)</u>	<u>71,805</u>	<u>292,567</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(163,094)	-	-	-	-	-	-	-
Leases and IT subscriptions	-	-	-	298,076	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(163,094)</u>	<u>-</u>	<u>298,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>14,307</u>	<u>470,427</u>	<u>(723)</u>	<u>299,559</u>	<u>(2)</u>	<u>(2,721)</u>	<u>(666,525)</u>	<u>71,805</u>	<u>292,567</u>
Fund balance, beginning of year	<u>70,151</u>	<u>4,342,042</u>	<u>43,110</u>	<u>171,376</u>	<u>2</u>	<u>64,313</u>	<u>6,139,287</u>	<u>2,376,156</u>	<u>92,591</u>
Fund balance, end of year	<u>\$ 84,458</u>	<u>\$ 4,812,469</u>	<u>\$ 42,387</u>	<u>\$ 470,935</u>	<u>\$ -</u>	<u>\$ 61,592</u>	<u>\$ 5,472,762</u>	<u>\$ 2,447,961</u>	<u>\$ 385,158</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Township Motor Fuel Tax	Geographical Information System	Contract Appraisal Work	Drug Court	Masai Justice Program	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,261,966
Intergovernmental	2,056,180	-	-	-	-	-	2,062,804	-	11,239,865
Licenses and permits	-	-	-	-	-	-	-	-	264,513
Fines and fees	-	199,736	-	19,753	8,470	2,527	-	-	2,076,769
Interest on investments	108,155	17,300	32	1,788	1,095	-	-	4,363	690,424
Miscellaneous	-	-	-	-	-	-	-	25,000	602,528
Total revenues	<u>2,164,335</u>	<u>217,036</u>	<u>32</u>	<u>21,541</u>	<u>9,565</u>	<u>2,527</u>	<u>2,062,804</u>	<u>29,363</u>	<u>17,136,065</u>
Expenditures:									
General government	-	338,674	-	-	-	-	-	23,221	732,222
Judiciary and court related	-	-	-	7,370	-	2,657	-	-	793,071
Public safety	-	-	-	-	-	-	-	-	148,916
Public health and welfare	-	-	-	-	-	-	-	-	4,066,381
Transportation	2,093,449	-	-	-	-	-	-	-	6,255,822
Economic development	-	-	-	-	-	-	2,058,637	-	2,058,637
Capital outlay	-	31,808	-	-	-	-	4,167	-	2,131,956
Debt service principal	-	-	-	-	-	-	-	-	14,570
Debt service interest	-	-	-	-	-	-	-	-	14,573
Total expenditures	<u>2,093,449</u>	<u>370,482</u>	<u>-</u>	<u>7,370</u>	<u>-</u>	<u>2,657</u>	<u>2,062,804</u>	<u>23,221</u>	<u>16,216,148</u>
Excess (deficiency) of revenues over expenditures	<u>70,886</u>	<u>(153,446)</u>	<u>32</u>	<u>14,171</u>	<u>9,565</u>	<u>(130)</u>	<u>-</u>	<u>6,142</u>	<u>919,917</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	20,000
Transfers out	-	-	-	-	-	-	-	-	(192,094)
Leases and IT subscriptions	-	-	-	-	-	-	-	-	298,076
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,982</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>70,886</u>	<u>(153,446)</u>	<u>32</u>	<u>14,171</u>	<u>9,565</u>	<u>(130)</u>	<u>-</u>	<u>6,142</u>	<u>1,045,899</u>
Fund balance, beginning of year	<u>2,257,598</u>	<u>874,568</u>	<u>19,122</u>	<u>66,436</u>	<u>41,507</u>	<u>3,040</u>	<u>-</u>	<u>350,243</u>	<u>20,490,725</u>
Fund balance, end of year	<u>\$ 2,328,484</u>	<u>\$ 721,122</u>	<u>\$ 19,154</u>	<u>\$ 80,607</u>	<u>\$ 51,072</u>	<u>\$ 2,910</u>	<u>\$ -</u>	<u>\$ 356,385</u>	<u>\$ 21,536,624</u>

Kankakee County, Illinois
Combining Balance Sheet - Debt Service Funds
November 30, 2024

	2011	2012	2012A	2022	Public Building Commission- Health Department	Total Debt Service Funds
	<u>Bond Series</u>	<u>Bond Series</u>	<u>Bond Series</u>	<u>Bond Series</u>		
Assets						
Cash	\$ -	\$ -	\$ -	\$ 118,594	\$ 112,496	\$ 231,090
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,594</u>	<u>\$ 112,496</u>	<u>\$ 231,090</u>
Liabilities						
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances						
Restricted for:						
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,594</u>	<u>112,496</u>	<u>231,090</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,594</u>	<u>112,496</u>	<u>231,090</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,594</u>	<u>\$ 112,496</u>	<u>\$ 231,090</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2024

	2011	2012	2012A	2022	Public Building Commission- Health Department	Total Debt Service Funds
	Bond Series	Bond Series	Bond Series	Bond Series		
Revenues:						
Interest on investments	\$ -	\$ -	\$ -	\$ 1,698	\$ -	\$ 1,698
Total revenues	-	-	-	1,698	-	1,698
Expenditures:						
General government	5,000	5,000	5,000	-	10,000	25,000
Debt service principal	635,000	400,000	615,000	50,000	155,000	1,855,000
Debt service interest	26,670	13,000	15,376	63,568	20,335	138,949
Total expenditures	666,670	418,000	635,376	113,568	185,335	2,018,949
Excess (deficiency) of revenues over expenditures	(666,670)	(418,000)	(635,376)	(111,870)	(185,335)	(2,017,251)
Other financing sources (uses):						
Transfers in	540,049	345,472	512,516	113,568	185,335	1,696,940
Total other financing sources (uses)	540,049	345,472	512,516	113,568	185,335	1,696,940
Excess (deficiency) of revenues over expenditures and other sources (uses)	(126,621)	(72,528)	(122,860)	1,698	-	(320,311)
Fund balance, beginning of year	126,621	72,528	122,860	116,896	112,496	551,401
Fund balance, end of year	\$ -	\$ -	\$ -	\$ 118,594	\$ 112,496	\$ 231,090

Kankakee County, Illinois
Combining Balance Sheet - Capital Projects Funds
November 30, 2024

	Public Building Commission	2022 Project	Total Capital Projects Funds
Assets			
Cash	\$ -	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities			
Vouchers and accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances			
Restricted for:			
Capital projects	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Capital Projects Funds
For the Year Ended November 30, 2024

	Public Building Commission	2022 Project	Total Capital Projects Funds
Revenues:			
Interest on investments	\$ -	\$ 232	\$ 232
Total revenues	-	232	232
Expenditures:			
Current:			
Capital outlay	32,685	558,091	590,776
Total expenditures	32,685	558,091	590,776
Excess (deficiency) of revenues over expenditures	(32,685)	(557,859)	(590,544)
Fund balance, beginning of year	32,685	557,859	590,544
Fund balance, end of year	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 3,362,587	\$ 3,362,587	\$ 3,392,186	\$ 29,599
Intergovernmental	5,000	5,000	6,902	1,902
Interest on investments	5,300	5,300	40,256	34,956
Miscellaneous	500	500	-	(500)
Total revenue	<u>3,373,387</u>	<u>3,373,387</u>	<u>3,439,344</u>	<u>65,957</u>
Expenditures:				
Personal services	855,057	855,057	835,851	(19,206)
Contractual services	2,341,930	2,341,930	2,466,132	124,202
Supplies and materials	7,500	7,500	7,704	204
Capital outlay	11,000	11,000	-	(11,000)
Other services and charges	451,600	451,600	222,015	(229,585)
Total expenditures	<u>3,667,087</u>	<u>3,667,087</u>	<u>3,531,702</u>	<u>(135,385)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (293,700)</u>	<u>\$ (293,700)</u>	<u>\$ (92,358)</u>	<u>\$ 201,342</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Recorder Computer				
Revenues:				
Fines and fees	\$ 255,000	\$ 255,000	\$ 246,634	\$ (8,366)
Interest on investments	-	-	16,612	16,612
Total revenues	255,000	255,000	263,246	8,246
Expenditures:				
Personal services	67,000	67,000	68,534	1,534
Contractual services	75,000	75,000	63,430	(11,570)
Supplies	3,000	3,000	3,472	472
Capital outlay	10,000	10,000	3,101	(6,899)
Other services and charges	121,000	121,000	73,499	(47,501)
Total expenditures	276,000	276,000	212,036	(63,964)
Excess (deficiency) of revenues over expenditures	\$ (21,000)	\$ (21,000)	\$ 51,210	\$ 72,210
County Clerk Computer				
Revenues:				
Fines and fees	\$ 36,000	\$ 40,890	\$ 40,804	\$ (86)
Interest on investments	110	110	127	17
Total revenues	36,110	41,000	40,931	(69)
Expenditures:				
Personal services	34,100	49,500	52,732	3,232
Supplies	500	500	-	(500)
Other services and charges	10,000	10,000	7,019	(2,981)
Total expenditures	44,600	60,000	59,751	(249)
Excess (deficiency) of revenues over expenditures	\$ (8,490)	\$ (19,000)	\$ (18,820)	\$ 180

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 67,000	\$ 67,000	\$ 102,037	\$ 35,037
Interest on investments	150	150	342	192
Miscellaneous	-	-	1,200	1,200
Total revenues	67,150	67,150	103,579	36,429
Expenditures:				
Personal services	44,000	44,000	43,597	(403)
Contractual services	140	140	-	(140)
Supplies	1,800	1,800	-	(1,800)
Capital outlay	5,000	5,000	-	(5,000)
Other services and charges	5,000	5,000	5,658	658
Total expenditures	55,940	55,940	49,255	(6,685)
Excess (deficiency) of revenues over expenditures	\$ 11,210	\$ 11,210	\$ 54,324	\$ 43,114
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 32,000	\$ 32,000	\$ 15,055	\$ (16,945)
Interest on investments	600	600	287	(313)
Total revenues	32,600	32,600	15,342	(17,258)
Expenditures:				
Other services and charges	100,000	100,000	-	(100,000)
Total expenditures	100,000	100,000	-	(100,000)
Excess (deficiency) of revenues over expenditures	\$ (67,400)	\$ (67,400)	\$ 15,342	\$ 82,742
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 679,394	\$ (20,606)
Interest on investments	50	50	120	70
Total revenues	700,050	700,050	679,514	(20,536)
Expenditures:				
Other services and charges	700,050	700,050	679,394	(20,656)
Total expenditures	700,050	700,050	679,394	(20,656)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 120	\$ 120

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Security Fee				
Revenues:				
Fines and fees	\$ 175,000	\$ 215,700	\$ 210,481	\$ (5,219)
Interest on investments	300	300	4,659	4,359
Total revenues	175,300	216,000	215,140	(860)
Expenditures:				
Personal services	145,000	164,000	118,896	(45,104)
Capital outlay	2,500	2,500	24,099	21,599
Other services and charges	500	500	781	281
Total expenditures	148,000	167,000	143,776	(23,224)
Excess (deficiency) of revenues over expenditures	<u>\$ 27,300</u>	<u>\$ 49,000</u>	<u>\$ 71,364</u>	<u>\$ 22,364</u>
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ 1,500	\$ 1,500	\$ 1,819	\$ 319
Interest on investments	-	-	320	320
Total revenues	1,500	1,500	2,139	639
Expenditures:				
Other services and charges	1,500	1,500	-	(1,500)
Total expenditures	1,500	1,500	-	(1,500)
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,139</u>	<u>\$ 2,139</u>
Sheriff National Opioid Settlement				
Revenues:				
Miscellaneous	50,000	50,000	-	(50,000)
Total revenues	50,000	50,000	-	(50,000)
Expenditures:				
Other services and charges	50,000	50,000	-	(50,000)
Total expenditures	50,000	50,000	-	(50,000)
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Document Storage				
Revenues:				
Fines and fees	\$ 150,000	\$ 178,980	\$ 177,543	\$ (1,437)
Interest on investments	20	20	1,149	1,129
Total revenues	<u>150,020</u>	<u>179,000</u>	<u>178,692</u>	<u>(308)</u>
Expenditures:				
Personal services	148,000	176,980	159,088	(17,892)
Contractual services	<u>2,020</u>	<u>2,020</u>	<u>2,137</u>	<u>117</u>
Total expenditures	<u>150,020</u>	<u>179,000</u>	<u>161,225</u>	<u>(17,775)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,467</u>	<u>\$ 17,467</u>
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 25,000	\$ 25,000	\$ 22,650	\$ (2,350)
Interest on investments	-	-	36	36
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>22,686</u>	<u>(2,314)</u>
Expenditures:				
Contractual services	<u>25,000</u>	<u>25,000</u>	<u>21,000</u>	<u>(4,000)</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>21,000</u>	<u>(4,000)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,686</u>	<u>\$ 1,686</u>
Law Library				
Revenues:				
Fines and fees	\$ 37,000	\$ 42,000	\$ 40,921	\$ (1,079)
Interest on investments	-	-	4	4
Total revenues	<u>37,000</u>	<u>42,000</u>	<u>40,925</u>	<u>(1,075)</u>
Expenditures:				
Other services and charges	<u>37,000</u>	<u>42,000</u>	<u>41,798</u>	<u>(202)</u>
Total expenditures	<u>37,000</u>	<u>42,000</u>	<u>41,798</u>	<u>(202)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (873)</u>	<u>\$ (873)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Probation Service Fee				
Revenues:				
Fines and fees	\$ 85,800	\$ 85,800	\$ 127,632	\$ 41,832
Interest on investments	60	60	14,722	14,662
Total revenues	<u>85,860</u>	<u>85,860</u>	<u>142,354</u>	<u>56,494</u>
Expenditures:				
Personal services	1,500	1,500	3,255	1,755
Contractual services	22,500	22,500	6,911	(15,589)
Supplies	13,500	13,500	9,061	(4,439)
Capital outlay	7,500	7,500	-	(7,500)
Other services and charges	<u>41,000</u>	<u>41,000</u>	<u>19,194</u>	<u>(21,806)</u>
Total expenditures	<u>86,000</u>	<u>86,000</u>	<u>38,421</u>	<u>(47,579)</u>
Excess (deficiency) of revenues over expenditures	(140)	(140)	103,933	104,073
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	<u>\$ (2,140)</u>	<u>\$ (2,140)</u>	<u>\$ 103,933</u>	<u>\$ 106,073</u>
Forfeited Funds - State's Attorney				
Revenues:				
Fines and fees	\$ 30,000	\$ 38,800	\$ 38,614	\$ (186)
Interest on investments	200	200	187	(13)
Total revenues	<u>30,200</u>	<u>39,000</u>	<u>38,801</u>	<u>(199)</u>
Expenditures:				
Personal services	10,000	10,000	16,392	6,392
Contractual services	1,000	1,000	-	(1,000)
Supplies	-	-	226	226
Other services and charges	<u>42,000</u>	<u>58,000</u>	<u>31,502</u>	<u>(26,498)</u>
Total expenditures	<u>53,000</u>	<u>69,000</u>	<u>48,120</u>	<u>(20,880)</u>
Excess (deficiency) of revenues over expenditures	(22,800)	(30,000)	(9,319)	20,681
Transfers out	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	<u>\$ (22,800)</u>	<u>\$ (30,000)</u>	<u>\$ (29,319)</u>	<u>\$ 681</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO-MADD				
Revenues:				
Fines and fees	\$ 20,000	\$ 20,000	\$ 7,632	\$ (12,368)
Interest on investments	100	100	23	(77)
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	25,100	25,100	7,655	(17,445)
Expenditures:				
Personal services	42,800	42,800	37,793	(5,007)
Contractual services	1,000	1,000	-	(1,000)
Supplies	1,500	1,500	-	(1,500)
Capital outlay	2,000	2,000	-	(2,000)
Other services and charges	16,700	16,700	20,597	3,897
Total expenditures	64,000	64,000	58,390	(5,610)
Excess (deficiency) of revenues over expenditures	(38,900)	(38,900)	(50,735)	(11,835)
Transfers in	-	-	20,000	20,000
Excess (deficiency) of revenues over expenditures	<u>\$ (38,900)</u>	<u>\$ (38,900)</u>	<u>\$ (30,735)</u>	<u>\$ 8,165</u>
Equitable Sharing-State's Attorney				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 21	\$ 21
Total revenues	-	-	21	21
Expenditures:				
Other services and charges	-	-	500	500
Total expenditures	-	-	500	500
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (479)</u>	<u>\$ (479)</u>
SAO-Diversion Accountability Fund				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 51	\$ 1
Miscellaneous	10,000	10,000	16,250	6,250
Total revenues	10,050	10,050	16,301	6,251
Expenditures:				
Other services and charges	10,000	10,000	4,376	(5,624)
Total expenditures	10,000	10,000	4,376	(5,624)
Excess (deficiency) of revenues over expenditures	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 11,925</u>	<u>\$ 11,875</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ 500	\$ 500	\$ 97	\$ (403)
Interest on investments	20	20	20	-
Total revenues	520	520	117	(403)
Expenditures:				
Contractual services	1,500	1,500	-	(1,500)
Capital outlay	2,000	2,000	-	(2,000)
Other services and charges	2,500	2,500	-	(2,500)
Total expenditures	6,000	6,000	-	(6,000)
Excess (deficiency) of revenues over expenditures	<u>\$ (5,480)</u>	<u>\$ (5,480)</u>	<u>\$ 117</u>	<u>\$ 5,597</u>
SAO National Opioid Settlement				
Revenues:				
Miscellaneous	\$ 75,000	\$ 75,000	\$ 370,376	\$ 295,376
Total revenues	75,000	75,000	370,376	295,376
Expenditures:				
Other services and charges	100,000	100,000	21,205	(78,795)
Total expenditures	100,000	100,000	21,205	(78,795)
Excess (deficiency) of revenues over expenditures	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ 349,171</u>	<u>\$ 374,171</u>
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 4,629	\$ (371)
Interest on investments	10	10	66	56
Total revenues	5,010	5,010	4,695	(315)
Expenditures:				
Capital outlay	6,800	6,800	5,287	(1,513)
Total expenditures	6,800	6,800	5,287	(1,513)
Excess (deficiency) of revenues over expenditures	<u>\$ (1,790)</u>	<u>\$ (1,790)</u>	<u>\$ (592)</u>	<u>\$ 1,198</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO IDRP Fees Fund				
Revenues:				
Fines and fees	\$ 20,000	\$ 20,000	\$ 10,341	\$ (9,659)
Interest on investments	200	200	1,672	1,472
Total revenues	20,200	20,200	12,013	(8,187)
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 over expenditures	<u>\$ 4,700</u>	<u>\$ 4,700</u>	<u>\$ 12,013</u>	<u>\$ 7,313</u>
Dispute Resolution				
Revenues:				
Fines and fees	\$ 3,500	\$ 3,500	\$ 3,558	\$ 58
Interest on investments	-	-	36	36
Total revenues	3,500	3,500	3,594	94
Expenditures:				
Other services and charges	5,000	5,000	-	(5,000)
Total expenditures	5,000	5,000	-	(5,000)
Excess (deficiency) of revenues over expenditures	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 3,594</u>	<u>\$ 5,094</u>
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 50,072	\$ 72
Interest on investments	200	200	5,774	5,574
Miscellaneous	24,000	24,000	109,000	85,000
Total revenues	74,200	74,200	164,846	90,646
Expenditures:				
Personal services	78,000	78,000	65,171	(12,829)
Other services and charges	19,000	19,000	20,138	1,138
Total expenditures	97,000	97,000	85,858	(11,142)
Excess (deficiency) of revenues over expenditures	<u>\$ (22,800)</u>	<u>\$ (22,800)</u>	<u>\$ 78,988</u>	<u>\$ 101,788</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Automation				
Revenues:				
Fines and fees	\$ 150,000	\$ 177,950	\$ 177,499	\$ (451)
Interest on investments	1,500	8,050	8,050	-
Total revenues	151,500	186,000	185,549	(451)
Expenditures:				
Personal services	137,000	143,000	147,773	4,773
Contractual services	155,000	155,000	154,378	(622)
Capital outlay	5,000	5,000	-	(5,000)
Total expenditures	297,000	303,000	302,151	(849)
Excess (deficiency) of revenues over expenditures	<u>\$ (145,500)</u>	<u>\$ (117,000)</u>	<u>\$ (116,602)</u>	<u>\$ 398</u>
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ 33,000	\$ 33,000	\$ 38,857	\$ 5,857
Interest on investments	400	400	6,974	6,574
Total revenues	33,400	33,400	45,831	12,431
Expenditures:				
Contractual services	70,000	70,000	-	(70,000)
Total expenditures	70,000	70,000	-	(70,000)
Excess (deficiency) of revenues over expenditures	<u>\$ (36,600)</u>	<u>\$ (36,600)</u>	<u>\$ 45,831</u>	<u>\$ 82,431</u>
Public Defender Records/Automation				
Revenues:				
Fines and fees	\$ 900	\$ 900	\$ 850	\$ (50)
Interest on investments	-	-	84	84
Total revenues	900	900	934	34
Expenditures:				
Other services and charges	2,000	2,000	-	(2,000)
Total expenditures	2,000	2,000	-	(2,000)
Excess (deficiency) of revenues over expenditures	<u>\$ (1,100)</u>	<u>\$ (1,100)</u>	<u>\$ 934</u>	<u>\$ 2,034</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Arrestee Medical				
Revenues:				
Fines and fees	\$ 7,600	\$ 7,600	\$ 6,233	\$ (1,367)
Interest on investments	10	10	14	4
Total revenues	<u>7,610</u>	<u>7,610</u>	<u>6,247</u>	<u>(1,363)</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7,610	7,610	6,247	(1,363)
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(9,000)</u>	<u>1,000</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ (2,390)</u>	<u>\$ (2,390)</u>	<u>\$ (2,753)</u>	<u>\$ (363)</u>
Coroner's Fee				
Revenues:				
Intergovernmental	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
Fines and fees	69,000	86,450	88,205	1,755
Interest on investments	50	50	93	43
Total revenues	<u>71,550</u>	<u>89,000</u>	<u>88,298</u>	<u>(702)</u>
Expenditures:				
Personal services	-	7,500	15,716	8,216
Contractual services	5,000	5,000	2,552	(2,448)
Supplies	5,000	5,000	2,760	(2,240)
Capital outlay	47,000	47,000	44,754	(2,246)
Other services and charges	9,500	9,500	8,209	(1,291)
Total expenditures	<u>66,500</u>	<u>74,000</u>	<u>73,991</u>	<u>(9)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 5,050</u>	<u>\$ 15,000</u>	<u>\$ 14,307</u>	<u>\$ (693)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Health				
Revenues:				
Property taxes	\$ 576,296	\$ 576,296	\$ 594,194	\$ 17,898
Intergovernmental	2,616,130	2,616,130	2,725,193	109,063
Licenses and permits	247,350	247,350	264,513	17,163
Fines and fees	264,170	264,170	434,120	169,950
Interest on investments	84,000	84,000	166,453	82,453
Miscellaneous	27,054	27,054	30,132	3,078
Total revenues	3,815,000	3,815,000	4,214,605	399,605
Expenditures:				
Personal services	2,148,419	2,148,419	2,024,940	(123,479)
Contractual services	725,507	725,507	854,921	129,414
Supplies	393,480	393,480	478,559	85,079
Capital outlay	91,500	91,500	64,608	(26,892)
Other services and charges	293,000	293,000	158,056	(134,944)
Total expenditures	3,651,906	3,651,906	3,581,084	(70,822)
Excess (deficiency) of revenues over expenditures	163,094	163,094	633,521	470,427
Transfers out	(163,094)	(163,094)	(163,094)	-
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ 470,427	\$ 470,427
Budgetary to GAAP Reconciliation:				
Total revenues - budgetary basis	\$ 3,815,000	\$ 3,815,000	\$ 4,214,605	\$ 399,605
Noncash intergovernmental revenue	-	-	183,714	183,714
Total health revenues as reported on GAAP basis	\$ 3,815,000	\$ 3,815,000	\$ 4,398,319	\$ 583,319
Total expenditures - budgetary basis	\$ 3,651,906	\$ 3,651,906	\$ 3,581,084	\$ (70,822)
Noncash expenditures	-	-	183,714	183,714
Total health expenditures as reported on GAAP basis	\$ 3,651,906	\$ 3,651,906	\$ 3,764,798	\$ 112,892
IKAN-ROE Building Fund				
Revenues:				
Interest on investments	\$ 200	\$ 200	\$ 1,093	\$ 893
Miscellaneous	51,000	51,000	50,570	(430)
Total revenues	51,200	51,200	51,663	463
Expenditures:				
Contractual services	500	500	247	(253)
Other services and charges	56,750	56,750	52,139	(4,611)
Total expenditures	57,250	57,250	52,386	(4,864)
Excess (deficiency) of revenues over expenditures	\$ (6,050)	\$ (6,050)	\$ (723)	\$ 5,327

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Veterans Assistance				
Revenues:				
Property taxes	\$ 704,864	\$ 704,864	\$ 705,193	\$ 329
Interest on investments	-	-	2,844	2,844
Total revenues	704,864	704,864	708,037	3,173
Expenditures:				
Personal services	416,876	416,876	270,400	(146,476)
Contractual services	75,000	75,000	10,625	(64,375)
Supplies	7,900	7,900	4,281	(3,619)
Capital outlay	15,000	15,000	311,220	296,220
Insurances	62,200	62,200	30,514	(31,686)
Other services and charges	120,596	120,596	50,371	(70,225)
Debt service principal	-	-	14,570	14,570
Debt service interest	-	-	14,573	14,573
Total expenditures	697,572	697,572	706,554	8,982
Excess (deficiency) of revenues over expenditures	7,292	7,292	1,483	(5,809)
Other financing sources:				
Leases	-	-	298,076	298,076
Excess (deficiency) of revenues & other financing sources over expenditures	<u>\$ 7,292</u>	<u>\$ 7,292</u>	<u>\$ 299,559</u>	<u>\$ 292,267</u>
Forfeited Funds - Sheriff				
Revenues:				
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	-	2	2
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>
Federal Seized Task Force				
Revenues:				
Interest on investments	\$ 45	\$ 45	\$ 53	\$ 8
Total revenues	45	45	53	8
Expenditures:				
Capital outlay	15,000	15,000	2,774	(12,226)
Total expenditures	15,000	15,000	2,774	(12,226)
Excess (deficiency) of revenues over expenditures	<u>\$ (14,955)</u>	<u>\$ (14,955)</u>	<u>\$ (2,721)</u>	<u>\$ 12,234</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 2,916,459	\$ 2,916,459	\$ 3,152,580	\$ 236,121
Interest on investments	150,200	150,200	295,470	145,270
Total revenues	3,066,659	3,066,659	3,448,050	381,391
Expenditures:				
Personal services	1,414,568	1,414,568	1,337,003	(77,565)
Capital outlay	-	-	719,126	719,126
Other services and charges	7,165,547	7,165,547	2,058,446	(5,107,101)
Total expenditures	8,580,115	8,580,115	4,114,575	(4,465,540)
Excess (deficiency) of revenues over expenditures	<u>\$ (5,513,456)</u>	<u>\$ (5,513,456)</u>	<u>\$ (666,525)</u>	<u>\$ 4,846,931</u>
Matching Tax				
Revenues:				
Property taxes	\$ 945,345	\$ 945,345	\$ 962,579	\$ 17,234
Interest on investments	22,000	22,000	30,238	8,238
Total revenues	967,345	967,345	992,817	25,472
Expenditures:				
Capital outlay	1,861,785	1,861,785	921,012	(940,773)
Total expenditures	1,861,785	1,861,785	921,012	(940,773)
Excess (deficiency) of revenues over expenditures	<u>\$ (894,440)</u>	<u>\$ (894,440)</u>	<u>\$ 71,805</u>	<u>\$ 966,245</u>
Township Bridge				
Revenues:				
Intergovernmental	\$ 738,054	\$ 738,054	\$ 380,000	\$ (358,054)
Interest on investments	40	40	97	57
Total revenues	738,094	738,094	380,097	(357,997)
Expenditures:				
Other services and charges	981,000	981,000	87,530	(893,470)
Total expenditures	981,000	981,000	87,530	(893,470)
Excess (deficiency) of revenues over expenditures	<u>\$ (242,906)</u>	<u>\$ (242,906)</u>	<u>\$ 292,567</u>	<u>\$ 535,473</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Township Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 2,047,367	\$ 2,047,367	\$ 2,056,180	\$ 8,813
Interest on investments	110,439	110,439	108,155	(2,284)
Total revenues	<u>2,157,806</u>	<u>2,157,806</u>	<u>2,164,335</u>	<u>6,529</u>
Expenditures:				
Other services and charges	<u>4,119,935</u>	<u>4,119,935</u>	<u>2,093,449</u>	<u>(2,026,486)</u>
Total expenditures	<u>4,119,935</u>	<u>4,119,935</u>	<u>2,093,449</u>	<u>(2,026,486)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,962,129)</u>	<u>\$ (1,962,129)</u>	<u>\$ 70,886</u>	<u>\$ 2,033,015</u>
Geographical Information System				
Revenues:				
Fines and fees	\$ 220,000	\$ 220,000	\$ 199,736	\$ (20,264)
Interest on investments	151	151	17,300	17,149
Total revenues	<u>220,151</u>	<u>220,151</u>	<u>217,036</u>	<u>(3,115)</u>
Expenditures:				
Personal services	162,893	162,893	190,413	27,520
Contractual services	219,300	219,300	146,180	(73,120)
Supplies	1,000	1,000	667	(333)
Capital outlay	37,000	37,000	31,808	(5,192)
Other services and charges	<u>5,750</u>	<u>5,750</u>	<u>1,414</u>	<u>(4,336)</u>
Total expenditures	<u>425,943</u>	<u>425,943</u>	<u>370,482</u>	<u>(55,461)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (205,792)</u>	<u>\$ (205,792)</u>	<u>\$ (153,446)</u>	<u>\$ 52,346</u>
Contract Appraisal Work				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 32	\$ 32
Total revenues	<u>-</u>	<u>-</u>	<u>32</u>	<u>32</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 32</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Drug Court Fund				
Revenues:				
Fines and fees	\$ 12,000	\$ 12,000	\$ 19,753	\$ 7,753
Interest on investments	15	15	1,788	1,773
Total revenues	12,015	12,015	21,541	9,526
Expenditures:				
Other services and charges	8,500	8,500	7,370	(1,130)
Total expenditures	8,500	8,500	7,370	(1,130)
Excess (deficiency) of revenues over expenditures	<u>\$ 3,515</u>	<u>\$ 3,515</u>	<u>\$ 14,171</u>	<u>\$ 10,656</u>
Masai Justice Program Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 8,470	\$ 8,470
Interest on investments	-	-	1,095	1,095
Total revenues	-	-	9,565	9,565
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,565</u>	<u>\$ 9,565</u>
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 2,527	\$ 2,527
Interest on investments	-	-	-	-
Total revenues	-	-	2,527	2,527
Expenditures:				
Other services and charges	-	-	2,657	2,657
Total expenditures	-	-	2,657	2,657
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (130)</u>	<u>\$ (130)</u>
WIOA Grants				
Revenues:				
Intergovernmental	\$ 1,750,412	\$ 1,750,412	\$ 2,062,804	\$ 312,392
Total revenues	1,750,412	1,750,412	2,062,804	312,392
Expenditures	1,750,412	1,750,412	2,062,804	312,392
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 4,363	\$ 4,363
Miscellaneous	-	-	25,000	25,000
Total revenues	-	-	29,363	29,363
Expenditures:				
Contractual services	-	-	21,769	21,769
Other services and charges	-	-	1,452	1,452
Total expenditures	-	-	23,221	23,221
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,142</u>	<u>\$ 6,142</u>
River Conservation				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Contractual services	460,000	-	-	-
Other services and charges	460,000	-	-	-
Total expenditures	920,000	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ (920,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
River Equipment				
Revenues:				
Grant Revenue	\$ 7,000,000	\$ 7,000,000	\$ -	\$ (7,000,000)
Total revenues	7,000,000	7,000,000	-	(7,000,000)
Expenditures:				
Capital outlay	6,900,000	6,900,000	-	(6,900,000)
Other services and charges	100,000	100,000	-	(100,000)
Total expenditures	7,000,000	7,000,000	-	(7,000,000)
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
2011 GO Bond Series Debt Service Fund				
Revenues:				
Total revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	635,000	635,000	635,000	-
Debt service interest	26,670	26,670	26,670	-
Total expenditures	666,670	666,670	666,670	-
Excess (deficiency) of revenues over expenditures	(666,670)	(666,670)	(666,670)	-
Other financing sources (uses):				
Operating transfers in	540,252	540,252	540,049	(203)
Total other financing sources (uses)	540,252	540,252	540,049	(203)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (126,418)</u>	<u>\$ (126,418)</u>	<u>\$ (126,621)</u>	<u>\$ (203)</u>
2012 GO Bond Series Debt Service Fund				
Revenues:				
Total revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	400,000	400,000	400,000	-
Debt service interest	13,000	13,000	13,000	-
Total expenditures	418,000	418,000	418,000	-
Excess (deficiency) of revenues over expenditures	(418,000)	(418,000)	(418,000)	-
Other financing sources (uses):				
Operating transfers in	345,578	345,578	345,472	(106)
Total other financing sources (uses)	345,578	345,578	345,472	(106)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (72,422)</u>	<u>\$ (72,422)</u>	<u>\$ (72,528)</u>	<u>\$ (106)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
2012A GO Bond Series Debt Service Fund				
Revenues:				
Total revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	615,000	615,000	615,000	-
Debt service interest	15,375	15,375	15,376	1
Total expenditures	635,375	635,375	635,376	1
Excess (deficiency) of revenues over expenditures	\$ (635,375)	\$ (635,375)	\$ (635,376)	\$ (1)
Other financing sources (uses):				
Operating transfers in	512,710	512,710	(512,516)	(1,025,226)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (122,665)	\$ (122,665)	\$ (1,147,892)	\$ (1,025,227)
2022 Bond Series Debt Service Fund				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 1,698	\$ 1,648
Total revenue	50	50	1,698	1,648
Expenditures:				
Debt service principal	50,000	50,000	50,000	-
Debt service interest	63,568	63,568	63,568	-
Total expenditures	113,568	113,568	113,568	-
Excess (deficiency) of revenues over expenditures	(113,518)	(113,518)	(111,870)	1,648
Other financing sources (uses)				
Transfers in	113,568	113,568	113,568	-
Total other financing sources (uses)	113,568	113,568	113,568	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 50	\$ 50	\$ 1,698	\$ 1,648
Public Building Commission-Health Department				
Revenues:				
Total revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Other services and charges	-	-	10,000	10,000
Debt service principal	-	-	155,000	155,000
Debt service interest	-	-	20,335	20,335
Total expenditures	-	-	185,335	185,335
Excess (deficiency) of revenues over expenditures	-	-	(185,335)	(185,335)
Other financing sources (uses)				
Transfers in	-	-	185,335	185,335
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Capital Projects Funds
For the Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Public Building Commission Capital Project Fund				
Revenues:				
Total revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlay	30,810	30,810	32,685	1,875
Total expenditures	30,810	30,810	32,685	1,875
Excess (deficiency) of revenues over expenditures	<u>\$ (30,810)</u>	<u>\$ (30,810)</u>	<u>\$ (32,685)</u>	<u>\$ (1,875)</u>
	Original Budget	Final Budget	Actual	Over (Under) Budget
2022 Project Capital Project Fund				
Revenues:				
Interest on investments	\$ 5,000	\$ 5,000	\$ 232	\$ (4,768)
Total revenue	5,000	5,000	232	(4,768)
Expenditures:				
Capital outlay	1,178,597	1,178,597	558,091	(620,506)
Total expenditures	1,178,597	1,178,597	558,091	(620,506)
Excess (deficiency) of revenues over expenditures	<u>(1,173,597)</u>	<u>(1,173,597)</u>	<u>(557,859)</u>	<u>615,738</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (1,173,597)</u>	<u>\$ (1,173,597)</u>	<u>\$ (557,859)</u>	<u>\$ 615,738</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, 2024

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 4,257,459	\$ 4,253,930	\$ (3,529)	\$ 1,548,926	\$ 1,841,321	\$ 292,395	\$ 5,806,385	\$ 6,095,251	\$ 288,866
Miscellaneous	-	-	-	1,000	45,296	44,296	1,000	45,296	44,296
Total operating revenues	<u>4,257,459</u>	<u>4,253,930</u>	<u>(3,529)</u>	<u>1,549,926</u>	<u>1,886,617</u>	<u>336,691</u>	<u>5,807,385</u>	<u>6,140,547</u>	<u>333,162</u>
Operating expenses:									
Personal services	3,797,364	3,531,883	(265,481)	185,809	222,523	36,714	3,983,173	3,754,406	(228,767)
Contractual services	60,500	8,582	(51,918)	613,600	625,490	11,890	674,100	634,072	(40,028)
Supplies and materials	3,385	94,866	91,481	9,580	140,178	130,598	12,965	235,044	222,079
Other services and charges	52,187	89,631	37,444	316,635	54,314	(262,321)	368,822	143,945	(224,877)
Equipment	835,000	164,078	(670,922)	1,310,000	579,342	(730,658)	2,145,000	743,420	(1,401,580)
Total operating expenses	<u>4,748,436</u>	<u>3,889,040</u>	<u>(859,396)</u>	<u>2,435,624</u>	<u>1,621,847</u>	<u>(813,777)</u>	<u>7,184,060</u>	<u>5,510,887</u>	<u>(1,673,173)</u>
Operating income (loss)	<u>(490,977)</u>	<u>364,890</u>	<u>855,867</u>	<u>(885,698)</u>	<u>264,770</u>	<u>1,150,468</u>	<u>(1,376,675)</u>	<u>629,660</u>	<u>2,006,335</u>
Nonoperating revenue (expense):									
Interest income	90,000	132,286	42,286	85,000	134,700	49,700	175,000	266,986	91,986
Interest expense	-	(39,126)	(39,126)	-	-	-	-	(39,126)	(39,126)
Transfers in	400,977	-	(400,977)	800,698	-	(800,698)	1,201,675	-	(1,201,675)
Net nonoperating revenue (loss)	<u>490,977</u>	<u>93,160</u>	<u>(397,817)</u>	<u>885,698</u>	<u>134,700</u>	<u>(750,998)</u>	<u>1,376,675</u>	<u>227,860</u>	<u>(1,148,815)</u>
Change in net position	<u>\$ -</u>	<u>\$ 458,050</u>	<u>\$ 458,050</u>	<u>\$ -</u>	<u>\$ 399,470</u>	<u>\$ 399,470</u>	<u>\$ -</u>	<u>\$ 857,520</u>	<u>\$ 857,520</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	\$ 857,520
Capitalized equipment is not an expense under GAAP	579,342
Depreciation expense is an expense under GAAP	(229,024)
Debt principal payments are not expensed under GAAP	164,078
Changes in net pension asset or liability and deferred outflows of resources related to pensions are GAAP expenses	(588,625)
Change in net position as reported in the statement of revenues, expenses and changes in fund net position	<u>\$ 783,291</u>

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

	Arrowhead Hills S.A.	Drainage Districts	Collector	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary	Circuit Clerk
Assets									
Cash	\$ -	\$ 472,592	\$ 12,657,979	\$ 155,906	\$ 1,270,465	\$ 1,466	\$ 325,392	\$ 838,872	\$ 2,726,834
Investments, at cost	604	115,164	-	-	-	-	-	-	400,159
Receivables:									
Accounts	-	3,031	-	-	-	-	-	-	-
Due from other governments	-	-	299,051	-	-	-	-	-	-
Total assets	604	590,787	12,957,030	155,906	1,270,465	1,466	325,392	838,872	3,126,993
Liabilities									
Accounts payable	\$ -	\$ 14,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-	-
Property taxes due to other governments	-	-	12,657,979	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-	221,698
Total liabilities	-	14,886	12,657,979	-	-	-	-	-	221,698
Net position									
Held for others	\$ 604	\$ 575,901	\$ 299,051	\$ 155,906	\$ 1,270,465	\$ 1,466	\$ 325,392	\$ 838,872	\$ 2,905,295

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

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Assets				
Cash	\$ 1,051,736	\$ 109,628	\$ 330,263	\$ 19,941,133
Investments, at cost	-	-	-	515,927
Receivables:				
Accounts	-	-	-	3,031
Due from other governments	-	-	-	299,051
Total assets	1,051,736	109,628	330,263	20,759,142
Liabilities				
Accounts payable	\$ -	\$ -	\$ 1,876	\$ 16,762
Accrued expenses	-	-	1,039	1,039
Property taxes due to other governments	-	-	-	12,657,979
Due to others	-	-	-	221,698
Total liabilities	-	-	2,915	12,897,478
Net position				
Held for others	\$ 1,051,736	\$ 109,628	\$ 327,348	\$ 7,861,664

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

	Arrowhead Hills S.A.	Drainage Districts	Collector	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary	Circuit Clerk
Additions									
Fines, fees, and costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,047
Property taxes	-	133,496	208,041,753	-	-	-	-	-	-
Tax redemptions	-	-	-	-	-	-	-	-	-
Sheriff's sale	-	-	-	-	-	-	2,564,214	-	-
Commissary deposits	-	-	-	-	-	-	-	2,613,539	-
Other receipts	-	47,766	-	-	55,933	-	-	-	-
Interest income	32	6,892	956,269	1,293	27,943	6	1,781	2,673	-
Total additions	32	188,154	208,998,022	1,293	83,876	6	2,565,995	2,616,212	1,423,047
Deductions									
Distributions of fines, fees, and costs	-	-	-	-	-	-	-	-	3,005,249
Distributions of property taxes	-	-	209,295,624	-	-	-	-	-	-
Drainage district claims	-	182,719	-	-	-	-	-	-	-
Commissary withdrawals	-	-	-	-	-	-	-	2,437,841	-
Distributions to others	-	-	-	-	-	5	2,264,211	-	-
Administrative expenses	-	-	-	-	-	-	-	-	-
Total deductions	-	182,719	209,295,624	-	-	5	2,264,211	2,437,841	3,005,249
Change in net position	32	5,435	(297,602)	1,293	83,876	1	301,784	178,371	(1,582,202)
Net position, beginning of year	572	570,466	596,653	154,613	1,186,589	1,465	23,608	660,501	4,487,497
Total net position	\$ 604	\$ 575,901	\$ 299,051	\$ 155,906	\$ 1,270,465	\$ 1,466	\$ 325,392	\$ 838,872	\$ 2,905,295

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

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Additions				
Fines, fees, and costs	\$ 47,330	\$ -	\$ -	\$ 1,470,377
Property taxes	-	-	-	208,175,249
Tax redemptions	4,419,423	-	-	4,419,423
Sheriff's sale	-	-	-	2,564,214
Commissary deposits	-	-	-	2,613,539
Other receipts	-	24,498	31,517	159,714
Interest income	-	105	390	997,384
Total additions	<u>4,466,753</u>	<u>24,603</u>	<u>31,907</u>	<u>220,399,900</u>
Deductions				
Distributions of fines, fees, and costs	47,330	-	-	3,052,579
Distributions of property taxes	-	-	-	209,295,624
Drainage district claims	-	-	-	182,719
Commissary withdrawals	-	-	-	2,437,841
Distributions to others	4,105,902	784	785	6,371,687
Administrative expenses	-	791	49,859	50,650
Total deductions	<u>4,153,232</u>	<u>1,575</u>	<u>50,644</u>	<u>221,391,100</u>
Change in net position	313,521	23,028	(18,737)	(991,200)
Net position, beginning of year	<u>738,215</u>	<u>86,600</u>	<u>346,085</u>	<u>8,852,864</u>
Total net position	<u>\$ 1,051,736</u>	<u>\$ 109,628</u>	<u>\$ 327,348</u>	<u>\$ 7,861,664</u>

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, 2024

Property and liability insurance	\$ 1,572,851
Workmen's compensation insurance	718,536
Salaries (States Attorney, Civil Division, Administrative) and related benefits	766,827
Illinois Department of Employment Security, unemployment insurance	69,024
Miscellaneous claims, net of insurance reimbursements	158,637
Other fees, services, and supplies	245,827

County of Kankakee, Illinois
Assessed Valuation, Rates and Extensions
For the tax levy years 2015 through 2024

Extension Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessed valuation, net of special districts and general abatements	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	2,572,326,098	2,805,324,139
Tax rates:										
General Corporate	0.2500	0.2500	0.2564	0.2665	0.2694	0.2763	0.2887	0.3133	0.3072	0.3178
IMRF	0.2259	0.2244	0.2258	0.2357	0.2432	0.2385	0.2312	0.2050	0.1789	0.1334
County health	0.0262	0.0262	0.0259	0.0256	0.0257	0.0253	0.0239	0.0237	0.023	0.0219
Liability insurance	0.1940	0.1928	0.1940	0.1787	0.1631	0.1571	0.1316	0.1299	0.1318	0.1400
County highway	0.1106	0.1100	0.1086	0.1079	0.1079	0.1062	0.1037	0.1020	0.0982	0.0936
Social security	0.1151	0.1132	0.1125	0.1099	0.1097	0.1082	0.1059	0.1033	0.0953	0.0903
Veterans	0.0096	0.0097	0.0108	0.0113	0.0122	0.0123	0.0124	0.0126	0.0274	0.0259
Highway matching	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409	0.0398	0.0391	0.0374	0.0355
Joint bridge	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409	0.0398	0.0391	0.0374	0.0355
Bonds and interest	0.1116	0.1086	0.1057	0.1026	0.0988	0.0947	0.0900	0.0729	-	-
Public Building Commission	-	-	-	-	-	-	-	-	-	-
Extension education	0.0133	0.0131	0.0129	0.0127	0.0127	0.0125	0.0124	0.0123	0.0119	0.0112
Revenue Recapture	-	-	-	-	-	-	0.0017	0.0090	0.0042	0.0050
Total tax rates	1.1423	1.1332	1.1366	1.1339	1.1257	1.1129	1.0811	1.0622	0.9527	0.9101
Tax extensions:										
General Corporate	4,395,646	4,516,823	4,775,423	5,132,052	5,355,218	5,748,144	6,327,149	7,361,126	7,902,186	8,915,320
IMRF	3,971,906	4,054,300	4,205,501	4,538,929	4,834,406	4,961,753	5,066,979	4,816,568	4,601,891	3,742,302
County health	460,664	473,363	482,385	492,985	510,873	526,341	523,792	556,842	591,635	614,366
Liability insurance	3,411,021	3,483,373	3,613,229	3,441,267	3,242,153	3,268,308	2,884,145	3,052,060	3,390,326	3,927,454
County highway	1,944,634	1,987,402	2,022,663	2,077,855	2,144,870	2,209,384	2,272,689	2,396,536	2,526,024	2,625,783
Social security	2,023,755	2,045,217	2,095,300	2,116,370	2,180,651	2,250,992	2,320,904	2,427,080	2,451,427	2,533,208
Veterans	168,793	175,253	201,149	217,607	242,515	255,889	271,758	296,043	704,817	726,579
Highway matching	756,051	769,667	782,245	799,175	824,950	850,883	872,257	918,672	962,050	995,890
Joint bridge	756,051	769,667	782,245	799,175	824,950	850,883	872,257	918,672	962,050	995,890
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	-	-	-	-	-	-	-	-	-	-
Extension education	233,848	236,681	240,261	244,567	252,455	260,050	271,758	288,994	306,107	314,196
Revenue Recapture	-	-	-	-	-	-	37,257	211,459	108,038	140,266
Total tax extensions	20,084,585	20,473,854	21,169,052	21,835,774	22,377,019	23,152,768	23,693,386	24,956,872	24,506,551	25,531,256

STATISTICAL SECTION (UNAUDITED)

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

Contents	Page
Financial Trends	142-145
These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.	
Revenue Capacity	146-153
These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.	
Debt Capacity	154-156
These schedules present information to help the reader assess and understand the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	157-158
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	159-162
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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities										
Net Invested in Capital Assets	41,993,978	41,601,736	42,883,908	42,352,642	43,705,026	43,353,114	47,504,930	46,857,805	51,055,001	54,485,132
Restricted										
Debt Service	848,805	864,308	782,923	775,062	758,793	720,009	729,802	703,873	551,401	231,090
Capital Projects	606,746	602,985	602,985	291,224	355,460	147,313	72,243	1,436,736	5,957	-
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	4,353,051	4,813,268
Other Purposes	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992	30,103,159	30,222,333	31,229,757	33,877,084
Unrestricted	(18,952,828)	(21,065,965)	(21,253,036)	(23,146,642)	(23,669,595)	(23,897,919)	(16,060,784)	(1,539,111)	(18,102,706)	(31,918,867)
Total Governmental Activities	37,634,188	35,731,524	38,744,536	39,727,629	41,764,489	45,275,264	62,790,181	81,550,341	69,092,461	61,487,707
Business-Type Activities										
Net Invested in Capital Assets	1,903,514	2,116,285	2,210,984	1,982,405	1,701,386	2,422,730	2,045,077	2,406,161	2,228,607	5,650,770
Restricted										
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,322,145	3,202,725	3,418,587	4,124,249	5,404,762	5,982,097	8,173,730	10,009,525	9,617,200	11,097,955
Total Business-Type Activities	5,225,659	5,319,010	5,629,571	6,106,654	7,106,148	8,404,827	10,218,807	12,415,686	11,845,807	16,748,725
Primary Government										
Net Invested in Capital Assets	43,897,492	43,718,021	45,094,892	44,335,047	45,406,412	45,775,844	49,550,007	49,263,966	53,283,608	60,135,902
Restricted										
Debt Service	848,805	864,308	782,923	775,062	758,793	720,009	729,802	703,873	551,401	231,090
Capital Projects	606,746	602,985	602,985	291,224	355,460	147,313	72,243	1,436,736	5,957	-
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	4,353,051	4,813,268
Other Purposes	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992	30,103,159	30,222,333	31,229,757	33,877,084
Unrestricted	(15,630,683)	(17,863,240)	(17,834,449)	(19,022,393)	(18,264,833)	(17,915,822)	(7,887,054)	8,470,414	(8,485,506)	(20,820,912)
Total Primary Government	42,859,847	41,050,534	44,374,107	45,834,283	48,870,637	53,680,091	73,008,988	93,966,027	80,938,268	78,236,432

Source: Audited Financial Statements

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
General Government	7,042,629	7,520,836	7,826,225	6,641,900	8,915,758	8,376,115	7,783,169	8,296,454	14,452,083	11,263,231
Court Services	8,877,536	8,255,649	8,254,672	8,925,885	8,788,351	9,163,277	8,418,611	8,747,964	16,026,464	15,877,938
Public Safety	25,174,170	24,988,299	25,002,446	26,705,125	29,368,846	27,670,443	24,736,431	24,042,958	44,569,178	41,091,933
Health & Sanitation	3,056,755	2,417,970	2,392,618	2,539,556	3,050,497	3,159,905	3,252,559	3,581,560	5,022,582	4,585,467
Transportation	7,701,481	7,121,719	6,317,221	7,327,179	7,239,835	8,213,797	10,274,501	11,311,959	14,572,752	12,116,484
Veterans Administration	275,934	282,080	272,633	233,164	234,878	223,640	204,298	280,555	603,833	549,239
Economic Development	2,421,815	2,508,024	2,779,290	2,407,102	2,113,078	2,247,584	2,429,536	1,906,212	2,431,728	2,080,515
Interest & Fiscal Charges	778,695	713,165	624,538	583,186	533,036	459,236	455,795	374,904	365,353	229,197
Total Governmental Activities Expenses	55,329,015	53,807,742	53,469,643	55,363,097	60,244,279	59,513,997	57,554,900	58,542,566	98,043,973	87,794,004
Business-Type Activities										
911 Emergency Services	2,932,790	2,973,080	3,495,110	4,057,383	3,819,344	4,116,218	3,823,624	3,891,854	6,738,541	5,624,242
Animal Control	319,512	295,148	327,076	313,321	329,281	295,339	323,959	389,390	412,818	501,403
Total Business-Type Activities Expenses	3,252,302	3,268,228	3,822,186	4,370,704	4,148,625	4,411,557	4,147,583	4,281,244	7,151,359	6,125,645
Total Primary Government Expenses	58,581,317	57,075,970	57,291,829	59,733,801	64,392,904	63,925,554	61,702,483	62,823,810	105,195,332	93,919,649
Program Revenues										
Governmental Activities										
General Government	3,418,176	3,416,713	3,749,673	3,875,219	3,663,303	4,009,955	6,576,688	4,146,797	4,032,235	4,691,577
Court Services	4,978,206	4,311,373	5,410,854	3,701,005	3,793,511	4,407,663	4,671,154	5,000,877	5,958,441	5,710,210
Public Safety	8,061,822	8,197,990	10,665,062	12,542,863	14,614,429	11,748,739	10,373,187	11,356,065	14,508,765	12,938,689
Health & Sanitation	2,211,289	2,065,304	2,069,095	2,273,683	2,471,514	2,974,064	3,408,834	3,778,299	3,649,892	3,623,472
Transportation	1,118,217	945,116	695,266	1,005,656	1,927,963	2,286,083	4,535,695	3,244,354	1,014,681	1,009,761
Veterans Administration	29,077	27,155	-	4,087	6,381	3,494	523	-	-	-
Economic Development	2,336,136	2,303,778	2,720,611	2,397,910	2,101,229	2,242,476	2,433,853	1,910,408	2,412,582	2,062,804
Total Governmental Activities Program Revenues	22,152,923	21,267,429	25,310,561	25,796,336	28,576,036	27,675,361	32,002,905	29,437,323	31,576,596	30,036,513
Business-Type Activities										
911 Emergency Services	2,950,636	3,054,566	3,807,575	4,439,938	4,670,237	5,227,009	5,412,224	5,862,595	6,059,438	6,140,547
Animal Control	326,775	302,018	315,777	390,906	410,547	438,617	472,669	595,000	480,287	428,678
Total Business-Type Activities Program Revenues	3,277,411	3,356,584	4,123,352	4,830,844	5,080,784	5,665,626	5,884,893	6,457,595	6,539,725	6,569,225
Total Primary Government Program Revenues	25,430,334	24,624,013	29,433,913	30,627,180	33,656,820	33,340,987	37,887,798	35,894,918	38,116,321	36,605,738
Net (Expense) Revenue										
Governmental Activities	(33,176,092)	(32,540,313)	(28,159,082)	(29,566,761)	(31,668,243)	(31,838,636)	(25,551,995)	(29,105,243)	(66,467,377)	(57,757,491)
Business-Type Activities	25,109	88,356	301,166	460,140	932,159	1,254,069	1,737,310	2,176,351	(611,634)	443,580
Total Primary Government Net (Expense) Revenue	(33,150,983)	(32,451,957)	(27,857,916)	(29,106,621)	(30,736,084)	(30,584,567)	(23,814,685)	(26,928,892)	(67,079,011)	(57,313,911)
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	18,029,074	19,768,052	20,042,349	20,983,228	21,554,924	22,099,582	22,906,912	23,408,638	24,606,851	24,215,889
Sales and Video Gaming	5,123,718	4,977,830	5,204,439	5,562,711	5,417,334	5,328,078	6,896,170	7,333,498	7,840,739	7,969,903
State Income	3,053,559	2,793,579	2,635,887	2,748,295	3,054,587	3,118,580	3,784,393	4,541,340	4,451,379	4,732,894
Replacement & Other	2,791,871	2,733,394	2,770,138	2,702,899	3,380,356	4,338,547	6,424,577	8,240,817	8,474,672	7,335,111
Grants - general purpose	-	-	-	-	-	-	-	3,367,521	6,603,590	7,308,056
Interest	12,764	23,537	95,716	122,105	178,545	68,717	17,793	349,988	1,099,638	1,661,587
Misc.	465,132	341,257	423,565	438,193	119,357	395,907	278,951	623,601	788,794	1,107,001
Transfers	-	-	-	-	-	-	-	-	143,834	(4,177,704)
Total Governmental Activities	29,476,118	30,637,649	31,172,094	32,557,431	33,705,103	35,349,411	40,308,796	47,865,403	54,009,497	50,152,737
Business-Type Activities										
Grants - general purpose	-	-	-	-	-	-	-	-	-	5,735
Interest	5,428	6,954	9,395	16,943	67,335	44,610	8,926	20,528	185,589	275,899
Misc.	-	(1,959)	-	-	-	-	67,744	-	-	-
Transfers	-	-	-	-	-	-	-	-	(143,834)	4,177,704
Total Business-Type Activities	5,428	4,995	9,395	16,943	67,335	44,610	76,670	20,528	41,755	4,459,338
Total Primary Government	29,481,546	30,642,644	31,181,489	32,574,374	33,772,438	35,394,021	40,385,466	47,885,931	54,051,252	54,612,075
Changes In Net Position										
Governmental Activities	(3,699,974)	(1,902,664)	3,013,012	6,087,187	2,036,860	3,510,775	14,756,801	18,760,160	(12,457,880)	(7,604,754)
Business-Type Activities	30,537	93,351	310,561	477,083	999,494	1,298,679	1,813,980	2,196,879	(569,879)	4,902,918
Total Primary Government Change In Net Position	(3,669,437)	(1,809,313)	3,323,573	6,564,270	3,036,354	4,809,454	16,570,781	20,957,039	(13,027,759)	(2,701,836)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Non-Spendable										
Prepaid Expenses	407,466	198,558	72,915	89,129	423,116	76,754	189,473	623,477	708,701	862,709
Inventory	21,599	17,644	6,935	15,174	11,373	14,295	11,394	8,138	14,969	27,410
Restricted for:										
Tort Liability / Claims	176,251	525,631	887,254	1,577,918	2,377,040	2,998,015	2,905,277	2,724,734	2,247,934	2,107,813
Unassigned	(4,920,326)	(4,978,002)	(3,597,798)	(1,081,378)	1,111,435	1,740,794	3,516,056	7,966,726	12,085,626	12,911,172
Total General Fund	(4,315,010)	(4,236,169)	(2,630,694)	600,843	3,922,964	4,829,858	6,622,200	11,323,075	15,057,230	15,909,104
Pension Fund										
Non-Spendable										
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Retirement	-	146,849	550,643	581,618	1,100,833	1,679,277	2,340,202	3,986,350	5,714,440	7,116,794
Unassigned	(259,665)	-	-	-	-	-	-	-	-	-
Total Pension Fund	(259,665)	146,849	550,643	581,618	1,100,833	1,679,277	2,340,202	3,986,350	5,714,440	7,116,794
County Highway Fund										
Non-Spendable										
Inventory	251,289	264,115	306,006	313,614	342,549	368,363	429,868	496,392	562,770	580,219
Assigned to Transportation	3,258,613	3,598,758	2,944,944	2,596,697	2,484,091	2,302,995	2,080,836	2,256,274	2,038,607	2,852,361
Total County Highway Funds	3,509,902	3,862,873	3,250,950	2,910,311	2,826,640	2,671,358	2,510,704	2,752,666	2,601,377	3,432,580
County Bridge Fund										
Non-Spendable										
Transportation	-	-	-	-	4,919,414	5,634,667	5,547,070	6,411,671	7,275,771	8,017,601
Total County Bridge Funds	-	-	-	-	4,919,414	5,634,667	5,547,070	6,411,671	7,275,771	8,017,601
All Other Governmental Fund										
Non-Spendable										
Prepaid Expenses	12,189	13,588	9,893	10,766	13,165	107,048	78,119	15,623	14,483	18,844
Inventory	62,064	124,859	92,902	82,545	80,382	134,250	131,212	107,448	308,390	233,287
Restricted for:										
General Government	813,609	990,342	1,068,405	1,261,929	1,466,379	1,556,147	1,796,285	2,000,561	2,038,433	1,982,776
Debt Service	848,805	864,308	782,923	775,062	758,793	720,009	729,802	703,873	551,401	231,090
Judiciary & Court	1,325,358	1,214,588	1,307,738	1,401,575	1,518,654	1,525,133	1,744,020	1,861,117	2,207,219	2,696,004
Public Safety	767,236	326,885	232,203	160,056	178,737	240,490	292,842	281,193	407,960	490,294
Health & Welfare	1,848,171	2,147,814	2,412,325	2,575,480	2,786,741	2,994,191	3,735,834	4,129,429	4,424,971	5,216,277
Public Building Commission	228,137	205,756	205,821	206,085	206,992	340,608	342,382	342,279	350,243	356,385
Capital Projects	606,746	602,985	602,985	291,224	355,460	147,313	72,243	1,436,736	590,544	-
Transportation	7,674,636	8,017,352	8,883,327	9,325,752	4,417,658	6,588,032	11,306,644	12,146,220	10,643,712	10,466,165
American Rescue Plan expenditures	-	-	-	-	-	-	-	146,983	-	-
Economic Development	472,616	282,122	157,213	-	-	2,168	2,168	-	-	-
Assigned-Judiciary and Court	-	-	-	47,694	100,365	102,237	108,909	106,018	95,314	76,592
Unassigned	-	(4,655)	(20,650)	-	-	-	(4,611)	-	-	-
Total All Other Governmental Funds	14,659,567	14,785,944	15,735,085	16,138,168	11,883,326	14,457,626	20,335,849	23,277,480	21,632,670	21,767,714
Total Governmental Funds	13,594,794	14,559,497	16,905,984	20,230,940	24,653,177	29,272,786	37,356,025	47,751,242	52,281,488	56,243,793

County of Kankakee, Illinois

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues:										
Taxes	23,197,404	24,745,882	25,246,788	26,545,939	26,972,258	27,427,660	29,803,082	30,742,136	32,447,590	32,185,792
Intergovernmental	13,496,601	12,681,002	14,053,441	12,219,457	13,716,375	18,360,225	24,809,773	28,526,890	30,870,287	31,873,234
Charges for Services	10,659,964	11,499,717	13,389,362	15,740,466	18,571,779	13,626,867	12,721,163	14,458,828	17,148,717	15,318,146
Licenses & Permits	522,137	596,005	505,098	576,188	563,106	591,117	600,548	651,265	636,498	625,730
Fines & Forfeits	3,238,996	2,245,698	2,548,910	2,751,416	2,423,421	2,384,609	3,119,730	2,373,632	2,640,252	2,737,839
Interest on Investments	12,772	23,469	95,672	122,220	178,663	68,734	17,804	349,988	1,099,638	1,661,587
Miscellaneous	535,681	444,963	528,616	489,224	305,121	425,153	281,915	610,110	822,106	1,076,477
Total Revenues	51,663,555	52,236,736	56,367,887	58,444,910	62,730,723	62,884,365	71,354,015	77,712,849	85,665,088	85,478,805
Expenditures:										
General Government	16,648,088	15,979,189	16,244,269	17,169,332	16,675,676	17,656,305	18,576,672	19,071,842	20,998,339	21,516,080
Judiciary & Court	6,074,130	5,872,663	5,942,504	6,543,727	6,391,955	6,848,149	7,282,259	7,685,758	8,731,728	9,824,304
Public Safety	13,334,959	15,614,389	17,367,434	18,393,690	19,388,006	18,635,389	19,223,115	20,432,435	21,509,362	22,374,547
Health & Welfare	2,807,170	2,331,386	2,319,640	2,491,398	2,866,076	2,929,546	3,431,572	3,889,220	4,217,151	4,121,004
Transportation	4,760,516	4,330,188	4,744,654	5,008,042	5,448,217	5,151,662	8,440,360	9,148,362	10,596,766	9,020,002
Economic Development	2,404,716	2,494,423	2,770,611	2,402,910	2,101,229	2,240,308	2,433,853	1,909,122	2,412,582	2,058,637
Capital Outlay	1,627,268	1,903,603	2,848,273	2,653,583	4,372,611	4,011,726	4,512,657	4,309,004	8,765,160	11,241,699
Debt Service Principal	2,054,815	2,033,027	1,696,427	1,897,510	2,195,900	2,232,673	2,410,346	2,362,330	3,972,303	2,088,997
Debt Service Interest	778,695	713,165	624,538	583,186	533,036	459,236	393,525	310,831	300,795	163,348
Total Expenditures	50,490,357	51,272,033	54,558,350	57,143,378	59,972,706	60,164,994	66,704,359	69,118,904	81,504,186	82,408,618
Excess(Deficiency) of Revenues Over(Under) Expenditures	1,173,198	964,703	1,809,537	1,301,532	2,758,017	2,719,371	4,649,656	8,593,945	4,160,902	3,070,187
Other Financing Sources (Uses):										
Transfers In	2,225,823	233,743	316,313	343,033	215,883	185,570	191,960	193,940	1,099,721	1,725,940
Transfers Out	(2,225,823)	(233,743)	(316,313)	(343,033)	(215,883)	(185,570)	(191,960)	(193,940)	(955,887)	(1,612,372)
Proceeds from Refunding Bonds	-	-	-	-	-	-	-	-	-	-
Proceeds from Long-term Debt	-	-	536,950	1,854,215	1,064,220	-	-	1,475,000	225,510	-
Premium on Bonds Sold	-	-	-	-	-	-	-	20,447	-	-
Leases and IT Subscriptions	-	-	-	-	-	-	-	-	-	719,489
Cost of Issuance of Long-term Debt	-	-	-	169,209	-	1,273,210	-	-	-	-
Sale of Capital Assets	-	-	-	-	600,000	627,028	676,000	305,292	-	59,061
Total Other Financing Sources (Uses)	-	-	536,950	2,023,424	1,664,220	1,900,238	676,000	1,800,739	369,344	892,118
Net Change In Fund Balance	1,173,198	964,703	2,346,487	3,324,956	4,422,237	4,619,609	5,325,656	10,394,684	4,530,246	3,962,305
Debt Service as a Percentage of Noncapital Expenditure	5.68%	5.48%	4.53%	4.48%	4.82%	4.63%	4.45%	3.99%	5.60%	3.00%

Source: Audited Financial Statements

County of Kankakee, Illinois

Sales Tax by Category

Last Ten Calendar Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Merchandise	-	-	-	-	-	-	548	1,341	1,552	3,860
Food	6,540	4,925	-	3,828	2,742	2,189	2,446	9,585	95,207	19,598
Drinking and Eating Places	30,032	34,132	16,122	20,130	14,525	23,614	27,883	35,831	32,790	30,729
Apparel	234	399	5,384	-	711	-	6,399	9,849	8,312	10,249
Furniture & HH & Radio	13,728	12,280	15,605	13,315	14,046	13,465	14,352	16,803	15,167	14,244
Lumber, Building, Hardware	56,263	58,532	45,514	41,191	20,568	45,148	40,968	100,498	61,022	92,118
Automotive & Filling Stations	72,421	57,466	83,153	87,278	62,696	53,934	67,935	84,411	79,614	71,472
Drugs & Misc. Retail	161,859	131,735	131,878	108,057	112,891	126,406	433,194	470,399	452,194	601,419
Agriculture & All Others	442,791	524,763	709,572	710,311	743,038	452,001	852,236	896,370	1,291,969	931,057
Manufacturers	61,382	67,964	56,937	60,247	73,610	74,167	80,870	90,496	85,746	114,769
	845,249	892,195	1,069,554	1,053,025	1,044,829	791,388	1,526,830	1,715,584	2,123,577	1,889,515
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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Aroma Park	11,275	10,382	11,128	11,848	12,038	14,843	22,715	23,731	23,405	35,394
Bonfield	1,290	1,001	1,032	1,269	1,509	942	2,447	2,575	2,580	3,045
Bourbonnais	518,828	524,267	539,347	559,019	565,770	573,672	734,633	761,202	751,305	767,396
Bradley	1,445,523	1,424,200	1,440,232	1,537,223	1,541,840	1,480,712	1,767,760	1,695,107	1,768,709	1,793,125
Buckingham	134	13	36	95	25	237	937	1,058	1,312	3,594
Cabery	135	89	106	86	70	39	208	216	382	461
Chebanse	11,456	12,945	9,849	15,123	12,662	14,173	20,319	25,037	20,419	20,087
Clark City							2	1	13.72	13
Essex	2,436	2,332	2,049	1,604	1,098	1,399	7,024	8,368	8,547	9,014
Grant Park	21,490	20,247	22,983	26,097	22,867	17,442	29,815	40,564	41,199	37,912
Herscher	77,933	78,174	74,948	73,418	69,823	81,289	87,762	84,484	88,972	82,206
Hopkins Park	2,022	2,617	2,553	2,571	2,519	3,046	4,484	4,047	4,423	4,825
Irwin	750	1,008	1,113	1,197	1,254	1,529	1,964	2,672	3,163	3,809
Kankakee	960,455	751,469	616,207	780,683	549,039	567,445	732,708	824,774	780,280	803,248
Limestone	3,301	3,535	3,219	3,658	3,195	2,748	4,504	5,688	6,329	8,151
Manteno	233,894	215,471	220,124	235,649	226,477	225,641	339,543	382,474	344,382	347,261
Momence	62,877	67,868	77,202	84,782	78,129	73,264	90,192	102,983	105,534	100,823
Reddick	270	214	110	93	117	80	801	820	1,126	1,257
Sammons Point	48	67	46	201	61	34	127	203	185	682
St. Anne	25,184	20,049	23,135	22,650	19,911	16,782	27,907	29,371	27,140	31,675
Sun River Terrace	15	2	119	61	332	2,180	3,072	3,221	3,690	3,884
Union Hill	1,581	1,567	1,148	1,787	1,552	1,817	2,792	3,255	2,715	2,718
	<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>	<u>3,985,811</u>	<u>4,060,580</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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County	0.9101	0.9527	1.0622	1.0811	1.1129	1.1257	1.1339	1.1366	1.1332	1.1423
Townships or Road Districts	0.4904	0.5231	0.559	0.5933	0.6204	0.6432	0.6332	0.6376	0.6260	0.6814
Cities and Villages	0.5627	0.5869	0.5052	0.4997	0.4632	0.6512	0.5879	0.4705	0.4708	0.4807
School Districts										
Elementary Districts	3.2339	3.1939	3.2998	3.3488	3.4556	3.4965	2.8153	3.5504	3.5076	3.5463
High School Districts	2.2533	2.3033	2.5956	2.5613	2.6079	2.6461	2.6529	2.6189	2.7007	2.7949
Unit Districts	4.9007	4.8024	4.8014	4.9521	5.0049	5.0674	5.1853	5.5423	5.4842	5.4990
Community College Districts	0.3520	0.3708	0.3845	0.3943	0.3913	0.3963	0.3935	0.4008	0.3976	0.3960
Special Districts										
Fire Protection Districts	0.5170	0.5411	0.5587	5730	0.5855	0.5860	0.5867	0.5849	0.5746	0.5959
Park Districts	0.2317	0.2612	0.2612	0.2678	0.2729	0.2732	0.2772	0.2801	0.2803	0.2849
Sanitary Districts	-	-	-	-	-	-	-	-	-	-
Library Districts	0.1667	0.1733	0.178	0.1792	0.1826	0.1824	0.1860	0.1854	0.1841	0.1916
Multi-township Districts	0.0431	0.0464	0.0499	0.0512	0.0531	0.0541	0.0553	0.0567	0.0456	0.0475
Street Lighting Districts	-	-	-	-	-	-	-	-	-	-
Hospital Districts	-	-	-	-	-	-	-	-	-	-
Airport Districts	0.0291	0.0317	0.0348	0.0372	0.0391	0.0412	0.0418	0.0442	0.0452	0.0452
Mass Transit Districts	-	-	-	-	-	-	-	-	-	-
Cemetery Districts	0.0583	0.0623	0.0636	0.0675	0.0701	0.0727	0.0732	0.0735	0.0751	0.0777
Miscellaneous Districts	-	-	-	-	-	-	-	-	-	-
Special Districts	-	-	-	-	-	-	-	-	-	-
Forest Preserve Districts	0.0477	0.0503	0.0527	0.0544	0.0571	0.0582	0.0600	0.0600	0.0600	0.0600
Conservancy Districts	0.0650	0.0701	0.0724	0.0727	0.0732	0.0732	0.0752	0.0776	0.0776	0.0772

Source: Kankakee County Clerk

County of Kankakee, Illinois
Extended Taxes By District

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County	25,531,255	24,506,551	24,956,872	23,693,386	23,152,768	22,377,019	21,835,774	21,169,052	20,473,854	20,084,585
Townships or Road Districts	11,423,170	11,240,426	11,114,379	10,793,487	10,631,151	10,428,174	10,222,638	9,956,600	9,622,831	9,482,217
Cities and Villages	27,299,934	26,597,760	25,524,085	25,846,813	23,529,514	23,745,923	23,711,002	28,723,104	26,824,211	26,565,746
TIF	5,388,341	4,791,501	4,030,100	4,846,527	4,524,547	4,371,766	4,303,204	5,263,406	5,043,058	5,391,288
Other Municipalities*	21,911,622	21,806,259	21,493,985	21,000,286	19,004,967	19,374,157	19,407,799	23,459,698	21,781,153	21,391,288
School Districts	157,263,373	148,273,183	139,239,935	131,861,668	128,432,711	124,001,842	120,691,394	117,283,432	112,683,031	108,010,398
Elementary Districts	36,868,230	36,128,610	33,864,244	31,926,425	31,132,226	29,824,633	29,057,116	28,188,443	27,183,539	26,607,437
High School Districts	20,859,096	21,523,046	20,146,626	18,819,566	18,686,595	17,899,413	17,439,641	16,954,652	16,365,228	16,075,996
Unit Districts	87,320,804	78,803,564	73,852,159	70,128,860	68,384,181	66,344,151	64,742,665	62,778,969	60,354,693	56,805,742
Community College Districts	12,215,243	11,817,963	11,376,906	10,986,816	10,229,710	9,933,646	9,451,972	9,361,368	8,779,571	8,521,223
Special Districts	23,340,972	20,863,298	19,852,249	18,806,729	18,391,804	17,838,595	17,379,758	16,904,515	16,164,233	15,889,622
Fire Protection Districts	12,464,674	10,285,435	9,703,744	9,196,640	8,967,259	8,659,537	8,400,795	8,175,916	7,703,212	7,518,585
Park Districts	6,368,592	6,237,316	6,029,197	5,714,656	5,616,780	5,488,404	5,379,355	5,205,166	5,104,807	5,046,280
Sanitary Districts	-	-	-	-	-	-	-	-	-	-
Library Districts	3,641,211	3,485,301	3,282,985	3,075,033	2,994,921	2,885,632	2,806,894	2,734,386	2,635,601	2,598,926
Multi-township Districts	322,412	319,592	317,897	313,975	312,558	310,563	308,902	307,827	244,547	243,066
Street Lighting Districts	-	-	-	-	-	-	-	-	-	-
Hospital Districts	-	-	-	-	-	-	-	-	-	-
Airport Districts	278,457	278,960	277,086	277,536	276,594	277,134	271,457	276,821	275,070	275,586
Mass Transit Districts	-	-	-	-	-	-	-	-	-	-
Cemetery Districts	28,495	27,603	26,148	24,834	24,024	23,419	22,934	22,332	21,840	21,462
Miscellaneous Districts	-	-	-	-	-	-	-	-	-	-
Special Districts	-	-	-	-	-	-	-	-	-	-
Forest Preserve Districts	224,910	217,319	204,063	193,455	189,276	183,778	179,572	172,569	169,868	176,542
Conservancy Districts	12,221	11,772	11,130	10,599	10,391	10,127	9,847	9,499	9,288	9,176
Total Current Tax Extensions	244,858,734	231,481,218	220,687,520	185,155,270	204,137,947	198,391,554	193,840,567	194,036,703	185,768,160	180,032,568

* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois
Equalized Assessed Valuations less
exemptions by district

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County	2,805,324,139	2,572,326,098	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
Townships or Road Districts	2,805,414,941	2,572,472,241	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
Cities and Villages	1,745,492,335	1,595,374,372	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
School Districts										
Elementary Districts	1,076,305,503	1,051,598,526	961,045,891	903,271,317	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310
High School Districts	1,079,524,142	1,051,598,526	961,045,891	903,271,317	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310
Unit Districts	1,729,018,636	1,520,727,572	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
Community College Districts	2,805,324,139	2,572,326,098	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
Special Districts										
Fire Protection Districts	2,098,459,591	1,920,432,418	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
Park Districts	1,809,106,369	1,664,468,786	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
Sanitary Districts	-	-	-	-	-	-	-	-	-	-
Library Districts	1,983,607,293	1,801,383,408	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
Multi-township Districts	744,529,757	674,241,273	617,564,532	574,601,213	546,495,219	529,425,257	516,764,299	501,979,477	404,943,223	388,184,491
Street Lighting Districts	-	-	-	-	-	-	-	-	-	-
Hospital Districts	-	-	-	-	-	-	-	-	-	-
Airport Districts	956,898,321	879,999,531	796,223,269	746,064,184	707,400,573	672,656,340	649,423,550	626,291,464	608,562,424	609,702,701
Mass Transit Districts	-	-	-	-	-	-	-	-	-	-
Cemetery Districts	48,877,023	44,306,454	41,112,863	36,791,471	34,270,510	32,212,760	31,330,304	30,384,158	29,080,916	27,621,571
Miscellaneous Districts	-	-	-	-	-	-	-	-	-	-
Special Districts	-	-	-	-	-	-	-	-	-	-
Forest Preserve Districts	471,509,594	432,045,841	387,215,464	355,615,306	331,482,331	315,769,526	299,286,455	287,614,283	283,112,839	294,236,119
Conservancy Districts	18,801,957	16,793,098	15,373,340	14,579,691	14,195,986	13,835,308	13,094,562	12,240,772	11,969,579	11,886,228

Source: Kankakee County Clerk

County of Kankakee, Illinois

Assessed Value and Actual Value of Taxable Property

Last Ten Levy Years

Tax Year	Farm Property	Residential Property	Commercial Property	Railroad Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
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
2023	286,032,053	1,712,077,448	548,330,578	25,886,019	2,572,326,098	7,717,750,069	0.9527
2024	314,392,259	1,892,880,314	571,965,783	26,085,783	2,805,324,139	8,416,814,098	0.9101

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 2023			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Aventis Behring LLC (CSL)	\$33,432,774	1.27%
2	Nucor Steel Kankakee INC	16,413,768	0.63%
3	Pembina Coghin LLC	13,498,650	0.51%
4	EDF Renewable Energy	13,258,645	0.51%
5	Riverside Medical Center	10,912,725	0.42%
6	CRE Provender Manteno LLC	10,648,919	0.41%
7	333 South Spruce LLC Gotion Inc	9,399,998	0.36%
8	Spreg TSE LLC	7,886,681	0.30%
9	Mantkin LLC	7,668,301	0.29%
10	Kelly Creek Wind LLC	6,970,626	0.27%
Total - Top Ten		<u>\$130,091,087</u>	
Total EAV		\$2,623,542,841	

Tax Year 2013			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	K-Mart Corp	\$11,323,032	0.63%
2	Muffrey LLC	10,474,072	0.58%
3	Midway Snacks LLC	10,385,094	0.58%
4	Riverside Medical Center	7,226,602	0.40%
5	Sears Logistics Services Inc	6,310,474	0.35%
6	Northfield Square LLC	5,888,695	0.33%
7	BHCP Bourbonnais LLC	5,818,786	0.32%
8	Walmart Real Estate Business TR	4,963,459	0.28%
9	Cognis Corp	4,795,798	0.27%
10	Santefort Family Holdings LLC	4,332,900	0.24%
Total - Top Ten		<u>\$71,518,912</u>	
Total EAV		\$1,793,121,473	

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
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%
2022	2023	24,708,870	24,570,418	99.44%	-	24,570,418	99.44%
2023	2024	24,631,394	24,519,934	99.55%	-	24,519,934	99.55%

Source: Kankakee County Treasurer

County of Kankakee, Illinois
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business Type Activities									
	General				Alternate				Total		Percentage of			
	Obligation	Leases and	Note	Financed	Revenue	Note	Financed	Outstanding	Per Capita	Total Personal	Personal	Debt		
	Bonds	SBITAs	Payable	Purchases	Source Bonds	Payable	Purchases	Debt	Income	Income (in 1000s)	Income	Population	Per Capita	
2015	16,304,699	-	-	1,996,451	-	-	-	18,301,150	37,049	4,107,989	0.45%	110,879	165.06	
2016	14,815,573	-	-	1,438,424	-	-	-	16,253,997	38,171	4,199,107	0.39%	110,008	147.75	
2017	13,291,318	-	-	1,788,947	-	-	-	15,080,265	39,862	4,369,097	0.35%	109,605	137.59	
2018	11,721,773	-	-	1,615,646	-	-	-	13,337,419	41,290	4,542,931	0.29%	110,024	121.22	
2019	10,101,971	-	-	2,088,966	-	-	-	12,190,937	42,687	4,689,720	0.26%	109,862	110.97	
2020	8,452,064	-	737,155	2,027,348	-	-	-	11,216,567	42,687	5,102,633	0.22%	108,342	103.53	
2021	6,746,866	-	637,048	1,407,109	-	-	-	8,791,023	53,165	5,255,712	0.17%	106,601	82.47	
2022	6,481,882	-	527,840	898,987	-	-	-	7,908,709	51,048	5,413,383	0.15%	106,074	74.56	
2023	3,555,276	-	418,632	171,402	-	1,039,175	-	5,184,485	53,698	5,575,785	0.09%	105,940	48.94	
2024	1,683,403	669,180	309,424	96,922	-	875,097	-	3,634,026		5,743,058	0.06%	106,410	34.15	

Source: Audited Financial Statements

2024 Per Capita Income - Not Available

County of Kankakee, Illinois
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total	Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
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	703,873	5,778,009	0.25%	54.47
2023	3,555,276	551,401	3,003,875	0.12%	28.35
2024	1,683,403	231,090	1,452,313	0.05%	13.65

Source: Audited Financial Statements & Annual Report Property Tax Rates

County of Kankakee, Illinois
Schedule of Legal Debt Margin

2024	
Equalized Assessed Valuation (EAV)	2,805,324,139
Legal Debt Limit (2.875% of EAV)	80,653,069
Outstanding Debt	3,634,026
Less Self Supporting Debt	(1,683,403)
Total Debt Applicable to Limit	1,950,623
Legal Debt Margin	78,702,446

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Equalized Assessed Valuation (EAV)	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	2,572,326,098	2,805,324,139
Legal Debt Limit (2.875% of EAV)	50,549,928	51,943,462	53,546,565	55,364,539	57,150,155	59,811,489	63,008,495	67,549,431	73,954,375	80,653,069
Outstanding Debt	18,301,150	16,253,997	14,973,947	13,245,646	12,190,937	11,216,567	8,791,023	7,908,709	5,184,485	3,634,026
Less Self Supporting Debt	(2,131,150)	(1,438,424)	(1,316,842)	(1,189,559)	(1,061,642)	(923,062)	(778,750)	(2,340,000)	(3,555,276)	(1,683,403)
Total Debt Applicable to Limit	16,170,000	14,815,573	13,657,105	12,056,087	11,129,295	10,293,505	8,012,273	5,568,709	1,629,209	1,950,623
Legal Debt Margin	34,379,928	37,127,889	39,889,460	43,308,452	46,020,860	49,517,984	54,996,222	61,980,722	72,325,166	78,702,446
Total net debt applicable to the limit as a percentage of debt limit	32%	29%	26%	22%	19%	17%	13%	8%	2%	2%

Source: Illinois Compiled Statute, Annual Report, Assessed Values & Ratio of Outstanding Debt by Type

County of Kankakee, Illinois
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
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	5,414,866	51,048	36.3	16,411	5.8%
2023	105,940	5,688,805	53,698	37.4	16,274	5.3%
2024	106,410	N/A	N/A	N/A	16,055	5.7%

Sources:

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

N/A = Not Available

County of Kankakee, Illinois
Principal Employers
Current Year & Ten Years Ago

Employer	2024			2015		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	2,929	1	6.06%	2,600	1	4.60%
CSL Behring	1,440	2	2.98%	1,000	4	1.77%
Cigna Health Care	1,200	3	2.48%	1,100	3	1.94%
Shapiro Developmental Center	1,200	4	2.48%	1,167	2	2.06%
(Acension)St. Mary's Hospital	773	5	1.60%	850	5	1.50%
Van Drunen Farms	738	6	1.53%	400	10	0.71%
County of Kankakee	625	7	1.29%	464	9	0.82%
Olivet Nazarene University	560	8	1.16%	727	6	1.29%
Baker & Taylor Co	454	9	0.94%	580	7	1.03%
Urban Farmer	450	10	0.93%	75	20	0.13%
NUCOR	420	11	0.87%	325	12	0.57%
Kankakee Community College	377	12	0.78%	517	8	0.91%
Illinois Veterans Home	335	13	0.69%	360	11	0.64%
Nexus Indian Oaks	310	14	0.64%	250	17	0.44%
Momence Packing Co (Johnsonville)	300	15	0.62%	285	14	0.50%
Midwest Transit Equipment	300	16	0.62%	300	13	0.53%
Peddinghaus	290	17	0.60%	250	16	0.44%
AHF Products	285	18	0.59%	148	19	0.26%
A.N. Webber	280	19	0.58%	160	18	0.28%
Silva International	265	20	0.55%	255	15	0.45%

Sources: Economic Alliance of Kankakee County
Illinois Department of Commerce and Economic Opportunity Community Profiles
Illinois Department of Employment Security (IDES)

County of Kankakee, Illinois
 Employees by Function
 Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	95	107	108	105	106	109	104	101	111	112
Court Services	112	111	119	116	122	137	127	182	161	170
Public Safety	190	180	207	223	233	233	237	202	222	211
VAC	3	3	6	4	5	5	4	8	10	10
Animal Control	7	10	10	11	12	11	11	10	12	13
ETSB-911	28	27	30	29	32	40	35	37	41	42
Health	34	32	31	33	33	35	33	33	33	35
Highway	29	31	30	30	33	31	30	31	31	32
Total	498	501	541	551	576	601	581	604	621	625

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

Notes:

Employee head counts are as of fiscal year end.

Head count information includes full and part-time employees.

General Government head count includes County Board, Zoning Board of Appeals Board, and Board of Review.

County of Kankakee, Illinois
Operating Indicators by Function
Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Government Activities</u>										
General Government										
Passports Issued	873	1,017	997	893	867	456	805	504	638	740
Birth Certificates	1,514	1,466	1,364	1,416	1,429	1,232	1,268	1,223	1,106	1,134
Death Certificates	1,189	1,267	1,269	1,221	1,225	1,410	1,392	1,252	1,223	1,211
Marriage Registrations	655	697	631	608	534	531	531	520	471	543
Registered Voters	62,350	64,829	66,196	68,513	66,206	67,051	70,011	65,500	66,740	66,302
Ballots Counted	9,243	73,767	15,905	48,857	9,854	68,711	15,094	47,691	9,141	59,204
Number of Documents Recorded	16,518	15,703	14,971	14,312	14,875	16,814	18,102	14,379	12,759	12,360
Assessed Billing Value	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	2,869,192,333	3,128,613,630
New Property Value	35,020,455	24,576,701	28,247,808	17,463,374	15,216,153	26,188,492	18,871,856	17,852,141	34,156,016	19,936,987
Total Parcels	55,264	55,209	55,273	55,251	55,252	55,290	55,285	55,313	55,304	55,281
Taxable Parcels	53,861	53,804	53,274	53,224	53,149	53,347	53,428	53,517	53,487	53,511
Total Board of Review Appeals	326	485	363	322	269	280	244	229	160	206
Real Estate Transfer Declarations Processed	4,468	4,626	4,482	4,391	4,542	4,361	5,288	4,916	4,404	4,212
Inspections Conducted	1,082	955	1,288	1,251	1,262	1,193	1,241	932	1,142	1,032
Building Permits Issued	729	712	676	662	786	873	840	945	914	987
Number of Maintenance Work Orders	1,996	2,511	1,980	2,015	1,921	2,036	1,579	2,216	1,971	1,673
Number of Claims for Payment Processed	7,286	6,870	8,716	9,701	9,578	8,717	8,482	10,782	9,916	9,478
Court Services										
Number of Dissolution of Marriage Filed	131	167	153	189	188	197	151	165	155	N/A
Total Civil Cases Filed	1,784	2,025	1,967	1,897	2,329	2,208	2,130	2,127	1,708	N/A
Total Criminal Cases Filed	1,020	1,026	1,347	1,428	1,709	1,482	1,475	3,688	3,532	N/A
Total Juvenile Cases Filed	159	122	221	170	249	91	96	109	127	N/A
Number of Driving under the Influence Filed	208	157	260	266	291	542	642	489	427	N/A
Total Traffic Cases Filed	3,277	3,367	6,148	7,260	8,014	7,680	6,709	1,779	1,794	N/A
Jurors Summoned	6,480	6,895	8,025	9,135	9,245	12,405	10,170	10,670	9,976	10,845
Jurors Served	2,828	2,634	3,579	3,989	4,254	6,910	4,918	5,009	4,560	4,933
Number of Judges	10	10	10	10	10	10	10	9	10	10
Public Defender Total Pending Cases	3,435	3,146	2,901	3,263	3,948	5,217	5,855	5,695	4,683	4,891
Public Defender Felony Pending Cases	384	391	520	658	770	963	866	961	994	894
Public Defender Felony Cases Closed	622	637	627	531	643	522	820	657	759	817
Juvenile Probation Intakes	121	35	112	118	106	83	73	106	113	73
Total Juvenile Probation Caseload	353	324	353	385	402	371	253	186	113	204
Adult Probation Intakes	316	280	255	220	298	51	286	282	276	309
Total Adult Probation Caseload	1,140	973	1,585	1,553	1,379	1,682	2,006	2,244	2,203	2,044

County of Kankakee, Illinois
Operating Indicators by Function
Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety										
Patrol Division										
Calls for Service	31,799	35,102	43,799	41,633	41,768	68,311	56,505	56,124	69,975	64,864
Civil Process	4,666	5,634	6,239	5,843	5,199	4,007	4,672	6,036	4,987	4,597
Citations	331	675	1,036	1,811	1,921	2,606	2,532	2,252	2,938	3,292
Arrests	289	340	367	381	437	369	476	497	519	461
Traffic Accidents	457	456	486	523	494	426	477	467	394	388
Fatal Traffic Accidents	7	23	19	9	24	13	15	14	10	20
Homicides	2	7	7	6	4	9	19	8	8	7
Orders of Protection	1,059	1,131	1,102	1,224	1,089	920	1,154	1,227	1,170	1,178
Domestic Battery	102	109	83	81	82	92	101	90	91	78
Corrections Division										
Average Daily Population	460	443	537	624	649	546	512	540	588	443
Bookings	4,311	5,019	7,189	7,211	6,579	3,583	3,325	5,258	4,024	2,999
Number of Coroner Calls	1,313	1,249	1,277	1,276	1,229	1,389	1,457	1,392	1,302	1,305
Autopsies	76	102	130	94	89	114	110	108	88	85
Health and Sanitation										
Food Sanitation Inspections	1,509	1,387	1,389	1,466	1,672	762	1,490	2,557	2,216	2,101
Food Sanitation Licenses Issued	601	641	640	640	1,147	620	933	1,150	1,219	1,309
Mammograms Provided	34	-	-	-	-	-	-	-	-	-
Tobacco Prevention Participants	404	621	655	363	852	-	-	-	-	-
Tuberculosis Skin Tests	413	511	366	572	587	268	373	205	286	285
Lead Screenings	1,128	992	874	899	1,200	459	125	137	1,160	1,032
Number of Patients Vaccinated	1,775	1,469	1,658	2,058	3,602	853	21,077	4,866	1,923	3,117
WIC Average Monthly Caseload	2,240	2,071	1,824	1,727	1,584	1,562	1,400	1,612	1,481	1,528
Veterans Assistance Commission										
Veterans Served	3,810	3,686	3,209	2,887	2,597	1,610	2,153	2,359	4,037	3,725
Financial Assistance Provided for Veterans	86,109	65,736	25,760	39,018	53,887	33,891	34,576	31,157	38,846	28,631
Business-Type Activities										
ETSB-911										
Total 911 Calls	49,744	49,777	53,443	53,092	55,418	50,942	53,395	48,603	52,663	49,587
Cellular 911 Calls	41,268	41,788	43,847	43,979	46,506	43,841	45,702	41,748	45,645	42,672
Wireline 911 Calls	8,476	7,989	6,045	5,652	5,441	4,094	3,951	2,905	2,721	2,134

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois

Capital Asset Statistics

Last Ten Fiscal Years

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function											
General Administration											
	Buildings	4	4	5	5	5	5	6	6	7	7
	Buildings/Land Improvements	8	8	8	10	11	13	13	14	14	14
	Land	5	5	5	5	4	4	4	5	7	7
	Total	17	17	18	20	20	22	23	25	28	28
Judicial											
	Buildings	1	1	1	1	1	1	1	1	1	1
	Buildings/Land Improvements	7	7	7	8	9	10	10	10	11	12
	Land	1	1	1	1	-	-	-	-	-	-
	Total	9	9	9	10	10	11	11	11	12	13
Public safety											
	Buildings	9	9	9	9	9	9	9	9	9	9
	Buildings/Land Improvements	8	9	9	9	10	11	11	12	14	17
	Land	4	4	4	4	4	4	4	5	5	5
	Total	21	22	22	22	23	24	24	26	28	31
Highway											
	Buildings	6	6	6	6	6	6	6	7	7	7
	Buildings/Land Improvements	9	9	9	8	9	10	11	12	12	13
	Highways	77	78	80	82	83	83	86	86	86	86
	Land	2	2	2	2	2	2	2	2	2	3
	Total	94	95	97	98	100	101	105	107	107	109
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		144	146	149	153	156	161	166	172	178	184

Kankakee County, Illinois
Schedule of Findings and Responses
For the year ended November 30, 2024

Finding Number: 2024-001

Criteria or specified requirement: An effective system of internal controls includes reconciling bank accounts in a timely manner.

Condition: The Kankakee County Circuit Clerk's office did not perform timely bank reconciliations for September 2024 through April 2025.

Cause: The Circuit Clerk's office implemented new court system software in September 2024. Due to challenges within the software and the timing of entering necessary data for beginning balances, the Circuit Clerk's office was not able to reconcile bank accounts within the software after the transition to the new system.

Effect: The Circuit Clerk's office was not able to effectively detect and correct errors to cash for several months.

Context: After obtaining outside assistance, the Circuit Clerk's office was able to reconcile through November 30, 2024 and going forward as of May 2025.

Recommendation: Bank reconciliations should be performed in a timely manner, at least monthly. The Circuit Clerk's office should obtain outside assistance if and when necessary.

Management's response: The Circuit Clerk's office will perform timely bank reconciliations within the software going forward. If additional assistance is needed, the Circuit Clerk's office will reach out to the software company for technical support or to outside consultants or other resources.