

County of Kankakee, Illinois



Annual Comprehensive Financial Report

Prepared by the Kankakee County Finance Department

For the Fiscal Year Ended
November 30, 2021

Kankakee County, Illinois
Annual Comprehensive Financial Report
As of and for the Year Ended November 30, 2021

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COUNTY OF KANKAKEE

FINANCE DEPARTMENT

Steven P. McCarty, Finance Director

189 East Court Street, Suite 300

Kankakee, Illinois 60901

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

May 25, 2022

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

State law requires that every general purpose local government publish a complete set of audited financial statements. This Annual Comprehensive Financial Report is published to fulfill that requirement for the fiscal year ended November 30, 2021. 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, 2021. 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 audit 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.

Kankakee County along with the rest of the world was affected by the COVID 19 pandemic. The community and local businesses saw hardship and strain throughout 2021 as we all worked to navigate COVID 19. The local economy and businesses were directly affected by COVID 19 and utilized grants and other financing sources to combat the hardship brought on by COVID 19.

In response to the COVID 19 pandemic the county was awarded nearly \$10.7 million in the first installment 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 and 2020. The county board has recognized that the hardships of the pandemic didn't stop and have approved additional funding to help out those businesses and not-for-profits that continue to be affected.

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

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

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

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

Kankakee County is home to major corporations and has a strong retail presence near the route 50 corridor in Bradley. This corridor has continued to grow and expand to the north. The Bradley Commons area has increased development in this area with new growth annually. A number of new stores have recently been built just north of the Bradley Commons shopping complex. ALDI Grocery Store has completed construction on a new location in Bourbonnais. Construction of a Chick-fil-A has begun and is expected to be completed by the fall of 2022.

Major industries include Health Care, Manufacturing, Food Processing and Biotechnology. Numerous corporate entities are investing millions to expand their operations within the County.

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

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

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

Financial Planning and Major Initiatives

The County plans to increase the current fund balances through the adoption of the 2022 original budget.

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

The hard work of the County's dedicated department heads and their employees has led to an increase in the General Fund, Tort Fund, and Pension Fund ending balances. The continued cost saving measures in these major funds has led to an increase in governmental funds fund balance of \$5.3 million in FY 2021. The General Fund had an increase of \$1.9 million in 2021. The Tort Fund decreased by \$0.08 million which was due to a reallocation of property tax within the cap, and the Pension Fund increased by \$0.7 million. This is the sixth consecutive year that there has been a positive trend in the total major funds balance. This is also the third consecutive year that the General Fund balance has been positive. The combined fund balances for General Fund, Tort Fund, and Pension Funds totaled over \$8.9 million.

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

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

Relevant Financial Policies

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

The County Board's commitment to change the previous downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation is evident in 2021. As represented in this year's Annual Comprehensive Financial Report, Kankakee County has seen a positive combined fund balance. This is the third consecutive year that the General Fund has achieved a positive fund balance. The hard work and commitment of the County Board, Chairman, Elected Officials, and the entire staff has led to the positive financial trends represented in the last few years.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting Program to Kankakee County for its Annual Comprehensive Financial Report for the fiscal years ended November 30, 2015, 2016, 2017, 2018, 2019, and 2020. This was the sixth year in a row that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

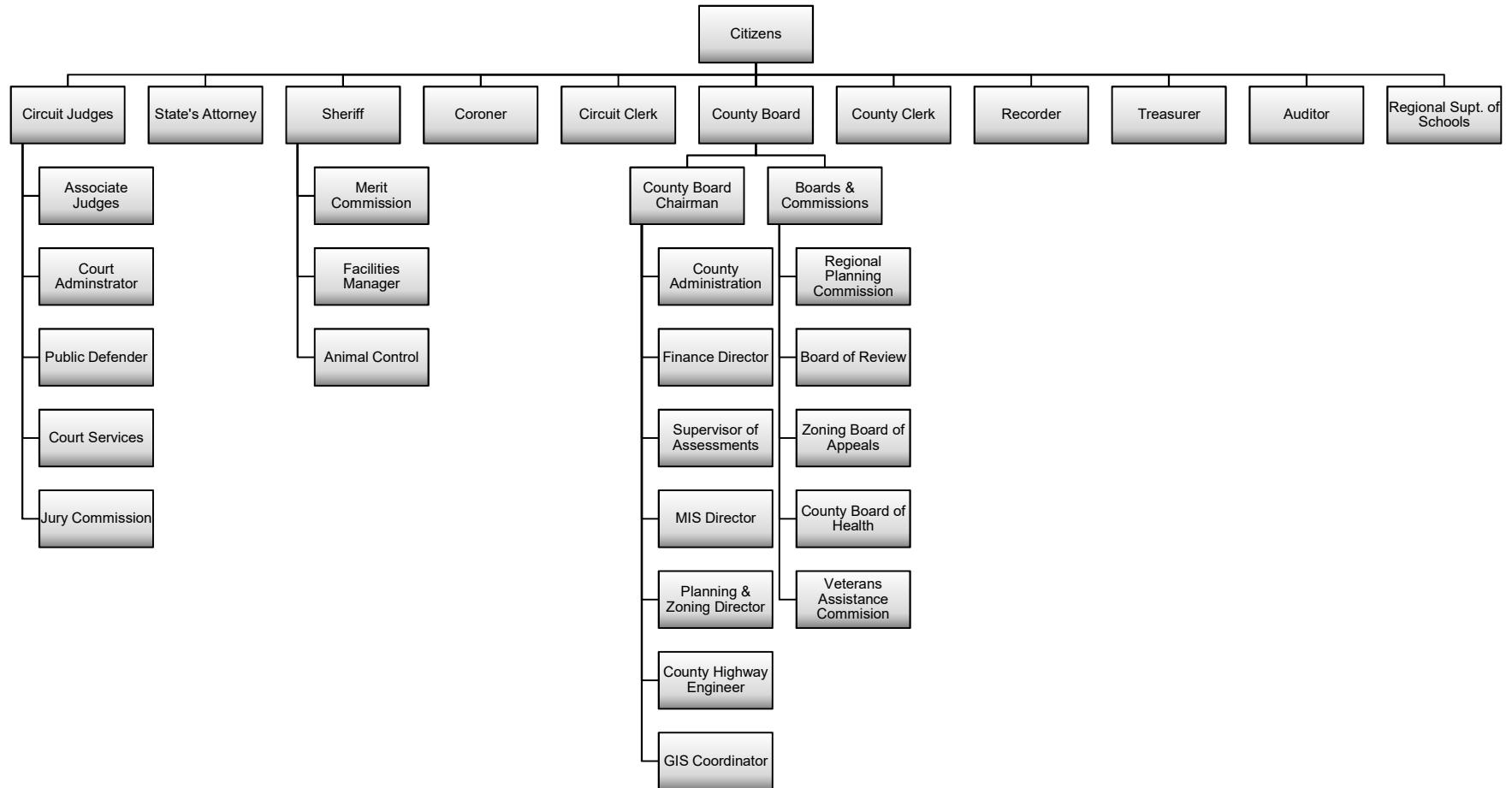
The preparation of the Annual Comprehensive Financial Report was made possible by the collaborative effort of several departments and offices within the County. Each of those County elected officials, County department heads, and County employees have our genuine gratitude for the contributions made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

Respectfully submitted,



Steven McCarty
Kankakee County Finance Director

Kankakee County Organizational Chart



COUNTY OF KANKAKEE

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

COUNTY BOARD

Chairman

Andrew Wheeler

Vice Chair

Todd Sirois

Matt Alexander-Hildebrand
Jacob Collins
Robert Ellington-Snipes
Michael Gowler
Steven Hunter
Craig Long
Samuel Payton
Erik Rayman
Christopher Tholen

Heather Bryan
Aaron Dunnill
Raymond Fairfield
Roger Hess
Larry Kerkstra
Chad Miller
Janis Peters
Kenneth Smith
Carol Webber

Antonio Carrico
Colton Ekhoﬀ
John Fetherling
Kimberly Hudson
Stephen Liehr
Alice (Tinker) Parker
Patricia Polk
Joseph Swanson

ELECTED OFFICIALS

Auditor
Jake Lee

Circuit Clerk
Sandi Cianci

County Clerk
Dan Hendrickson

Coroner
Robert Gessner

Recorder of Deeds
Lori Gadbois

Sheriff
Mike Downey

Regional Superintendent of Schools
Gregg Murphy

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
Kevin Duval

Building and Grounds
Wes Andrews

Planning/GIS
Delbert Skimerhorn

Probation
Tom Latham

Public Defender
Edward J. Pentuic



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Kankakee County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2020

Christopher P. Morill

Executive Director/CEO

Independent Auditor's Report

Kankakee County Board
Kankakee County, Illinois
Kankakee, Illinois

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Kankakee County Public Building Commission, which represents 1.1 percent, 1.5 percent, and 0.0 percent, respectively, of the assets, fund balances, and revenues of the aggregate remaining fund information. 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. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, 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.

Other Matters

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 IMRF 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, on pages 12-27 and 74-95, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kankakee County, Illinois' basic financial statements. The introductory section, the other supplementary information, and the statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2022, on our consideration of Kankakee County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kankakee County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kankakee County, Illinois' internal control over financial reporting and compliance.

SKDO, P.C.

Bourbonnais, Illinois
May 23, 2022

**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, 2021, and the related notes to the financial statements, which collectively comprise Kankakee County, Illinois' basic financial statements, and have issued our report thereon dated May 23, 2022. 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.

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kankakee County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Kankakee County, Illinois' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings, that we consider to be a significant deficiency: 2021-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kankakee County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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

Kankakee County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings. Kankakee County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

SKDO, P.C.

Bourbonnais, Illinois
May 23, 2022

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, 2021 and 2020. 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 \$73 million (*net position*).
- At the close of fiscal year 2021, the County of Kankakee's governmental funds reported combined ending fund balances of \$37.4 million. This was the result of an increase to governmental funds fund balance of \$5.3 million.
- Overall revenues for governmental funds were \$71.4 million increasing \$8.5 million from prior year.
- The General Fund balance (excluding the Tort Fund) totaled \$3.7 million in fiscal year 2021 which signifies the third 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 \$6.6 million. This is an increase of \$1.9 million from prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Annual Comprehensive Financial Report. This annual report consists of the following components – **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 agent** for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required 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

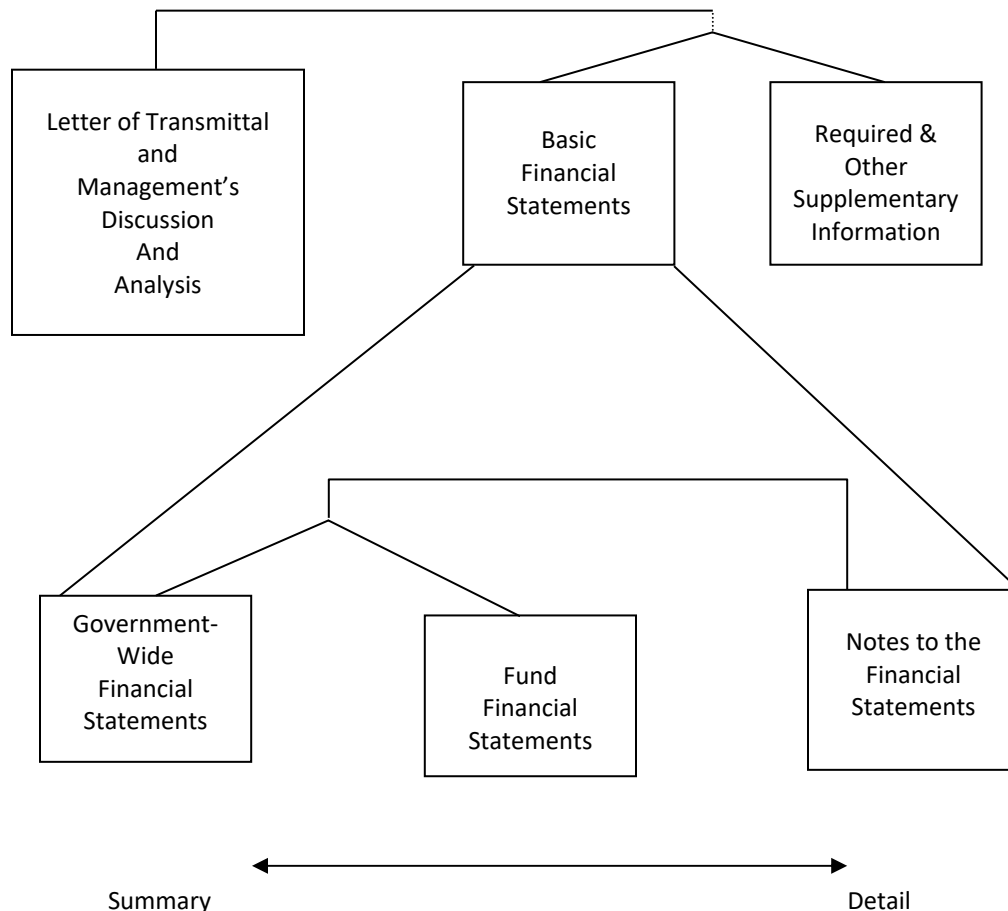


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of 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 agent for someone else's resources, such as the drainage district funds
Required financial statements	<ul style="list-style-type: none"> Statement of net position Statement of activities 	<ul style="list-style-type: none"> Balance sheet Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> Statement of net position Statement of revenues, expenses, and changes in net position Statement of cash flows 	<ul style="list-style-type: none"> Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Government-wide Statements

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

The two government-wide statements report the County's net position and how it has changed. Net position, the difference between the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the County's financial health. Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

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

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

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

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

Fund Financial Statements

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

The County has three categories of funds:

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

Kankakee County maintains fifty-four 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 four funds are considered to be major funds. The Tort Fund is included in the General fund for financial statement reporting purposes. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

2. **Proprietary funds:** Services, for which the County charges customers a fee, whether to outside customers or other county departments, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. In fact, the County’s enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and

additional information, such as cash flows. Kankakee County uses enterprise funds to account for its Emergency Telephone Services (911) system and for its animal control operation.

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

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

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

Notes to the Financial Statements

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

The notes to the financial statements can be found on pages 39-72 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 74-95 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 98-138 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 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 \$73 million. Net position for governmental activities increased by approximately \$14.8 million. For business-type activities, net position experienced an increase of nearly \$1.8 million.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 76,831	\$ 57,652	\$ 9,157	\$ 7,861	\$ 85,988	65,512
Capital assets	56,053	54,249	2,045	2,423	58,098	56,672
Total assets	132,883	111,900	11,203	10,283	144,086	122,184
Deferred outflows of resources	7,968	8,701	324	354	8,292	9,055
Current and other liabilities	14,192	5,480	366	1,171	14,559	6,652
Long-term liabilities	23,090	35,980	71	521	23,162	36,501
Total liabilities	37,283	41,460	438	1,693	37,721	43,153
Deferred inflows of resources	40,778	33,866	870	540	41,648	34,406
Net investment in capital assets	47,505	43,353	2,045	2,423	49,550	45,776
Restricted	31,346	25,820	-	-	31,346	25,820
Unrestricted	(16,061)	(23,898)	8,174	5,982	(7,887)	(17,916)
Restatement (Note 4)	-	2,758	-	-	-	2,758
Total net position (Restated)	\$ 62,790	\$ 48,033	\$ 10,219	\$ 8,405	\$ 73,009	\$ 56,438

A significant portion of the County's net position reflects a net investment of \$49.6 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, \$31.3 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.73 million of governmental activities restricted net position is restricted for debt service. Additionally, \$0.07 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project and \$0.24 million is restricted for juvenile detention services. Health services has a restricted amount of \$0.2 million. The remainder 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 deficit of \$7.9 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, 2021. This is a decrease of approximately \$10 million in the County's deficit unrestricted net position from the prior year.

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

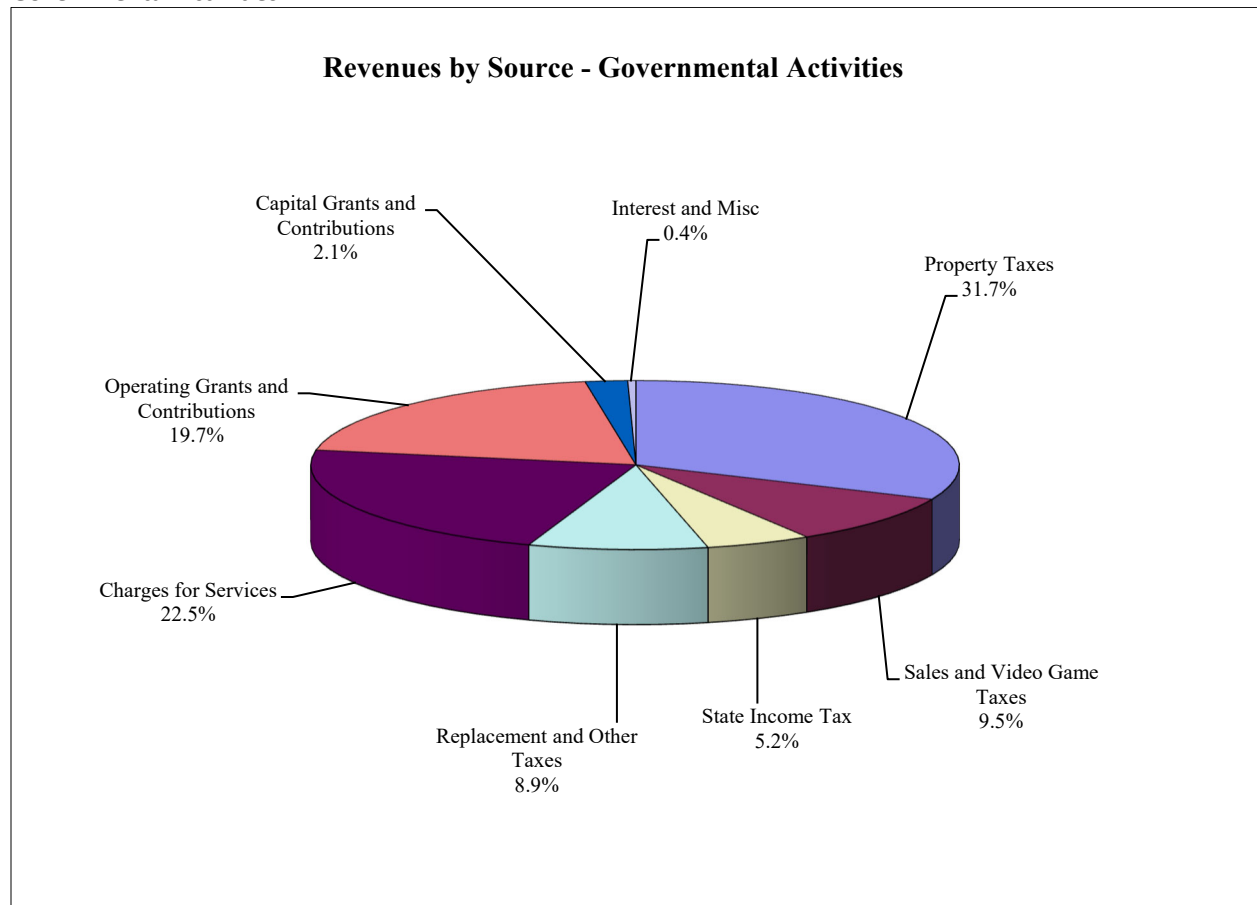
Exhibit 2
Kankakee County's Changes in Net Position (In Thousands)

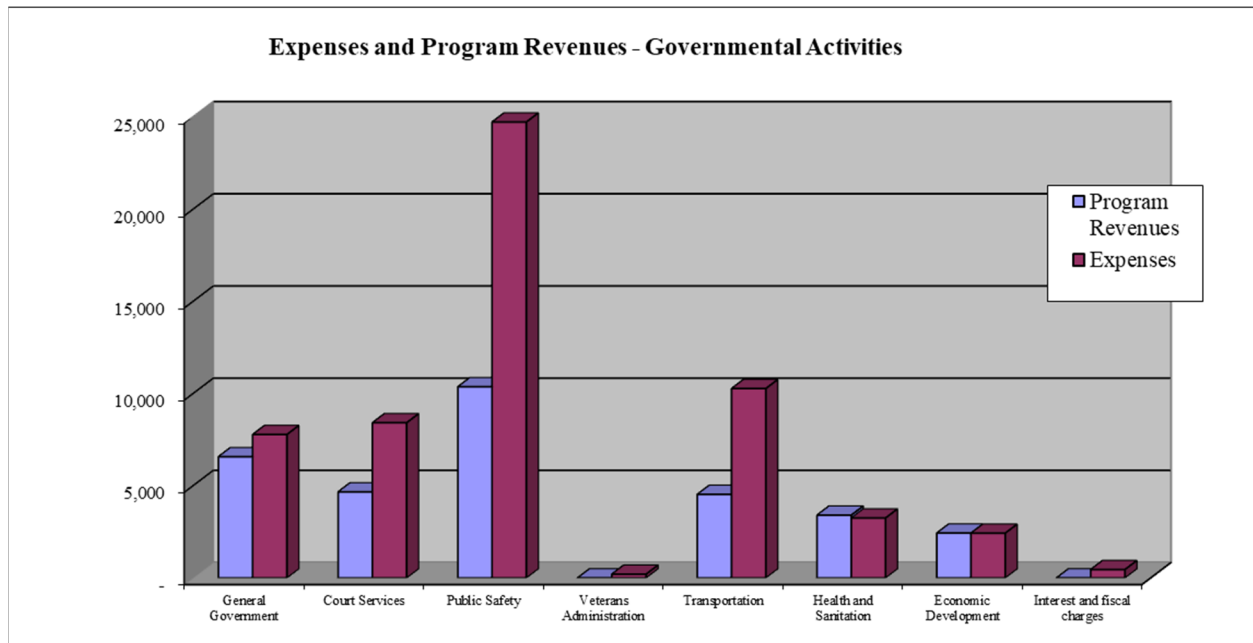
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$ 16,246	\$ 16,524	\$ 5,884	\$ 5,596	\$ 22,130	\$ 22,120
Operating Grants and Contributions	14,240	10,991	1	70	14,241	11,061
Capital Grants and Contributions	1,517	161	-	-	1,517	161
General Revenues						
Property Taxes	22,907	22,100	-	-	22,907	22,100
Sales and Video Gaming Tax	6,896	5,328	-	-	6,896	5,328
State Income Tax	3,784	3,119	-	-	3,784	3,119
Replacement and Other Taxes	6,425	4,339	-	-	6,425	4,339
Other	297	465	77	45	374	510
Total Revenues	72,312	63,025	5,962	5,710	78,274	68,735
Expense						
Governmental Activities						
General Government	7,783	8,376			7,783	8,376
Public Safety	24,736	27,670			24,736	27,670
Court Services	8,419	9,163			8,419	9,163
Transportation	10,275	8,214			10,275	8,214
Health and Sanitation	3,253	3,160			3,253	3,160
Veterans Administration	204	224			204	224
Economic Development	2,430	2,248			2,430	2,248
Interest and fiscal charges	456	459			456	459
Business-Type Activities						
Emergency Telephone Services	-	-	3,824	4,116	3,824	4,116
Animal Control	-	-	324	295	324	295
Total Expenses	57,555	59,514	4,148	4,412	61,703	63,926
Increase (Decrease) in Net Position	14,757	3,511	1,814	1,299	16,571	4,809
Restatement (Note 4)	-	2,758	-	-	-	2,758
Net Position - Beginning of Year	48,033	41,764	8,405	7,106	56,438	48,871
Net Position - End of Year (Restated)	\$ 62,790	\$ 48,033	\$ 10,219	\$ 8,405	\$ 73,009	\$ 56,438

- Governmental activities increased the County's net position by approximately \$14.8 million in 2021. In the prior fiscal year 2020, net position increased by \$3.5 million.
- In 2021 total expenses decreased by approximately \$1.96 million. There was an increase in revenues of over \$9.29 million. Property taxes increased by \$0.8 million. Replacement and Other Taxes had an increase of \$2.1 million. A significant reason for the increase in tax revenue was due to changes in the allocation of taxes for online purchases instituted by the state of Illinois.
- Charges for services for governmental activities decreased overall by \$0.3 million (0.2 percent) which is partially due to a decrease in inmate housing revenues of \$1.4 million. This decrease was due to the COVID pandemic and changes to the DHS-ICE program from the State of Illinois.
- Sales and Video Gaming Tax for governmental activities increased by \$1.6 million (29 percent) during the year.
- Operating grants and contributions increased by \$3.2 million in 2021 primarily due to funding received from the American Rescue Plan Act. The Health Department also received increased COVID related grants for contract tracing and mass vaccinations. Capital grants saw an income increase of \$1.4 million due to the completion of significant road projects for which federal and state funds were contributed.

- Total expense on the Government-wide Statement of Activities saw a decrease from the prior year of \$1.96 million, although there were varying rates of fluctuation amongst the governmental activities. The areas of significant decrease were in Public Safety (\$2.9 million) which is primarily due to the decrease in inmate housing. The decrease in inmate housing is directly related to changes at the state level resulting in less inmates. Court Services (\$0.7 million) and General Government (\$0.6 million) also saw decreases which can be attributed to the fines and fee structure changes. Areas that experienced increases from the prior year included Transportation (\$2.1 million) primarily due to the reclassification of the Township Motor Fuel Fund from fiduciary to governmental funds, Economic Development (\$0.18 million), and Health and Sanitation (\$0.09 million). The primary reason for the increase in net position of business-type activities is the increase in Charges for Services. The primary reason for the increase in Charges for Services is an increase in dispatch revenue due to the annual 4% increase in contracts with the County, City of Kankakee, and Village of Bourbonnais along with this being the first full year of dispatch revenues received from Bradley which was an additional \$200,000. There was also a decrease in expense of \$0.29 million in Emergency Telephone Services.

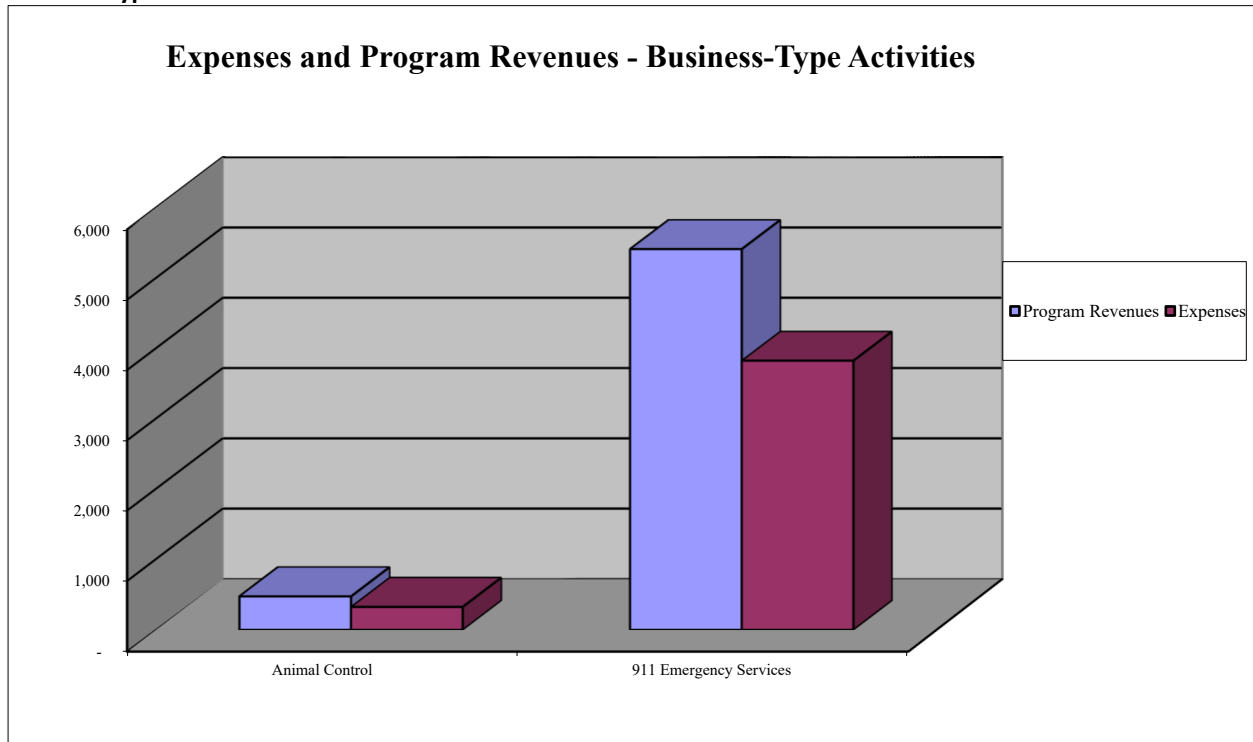
Governmental Activities





The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by transportation, court services, and then general government. Public safety comprises 43 percent of total governmental activities. General government represents 13.5 percent of total governmental activities, while court services covers 14.6 percent. Transportation makes up 17.9 percent of total governmental activities. General revenues such as the 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. Over one-third, 32 cents of every dollar, of the County's revenue for governmental funds comes from property taxes, and 55 cents of every dollar raised comes from some type of tax.

Business-Type Activities



Business-type activities increased the County's net position by \$1.8 million.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$37.4 million. About \$0.84 million (2 percent) of the fund balance consists of inventories and prepaid items which are classified as non-spendable because they are not in spendable forms. The majority of the fund balance, \$30.8 million, is restricted; constraints have been placed on the use of the resources. Approximately \$2.2 million (6 percent) is assigned, which the County intends to use for the transportation, judiciary, and court functions. Approximately \$3.5 million constitutes unassigned fund balance.

Revenues for the governmental funds in 2021 totaled \$71.4 million, and expenditures were \$66.7 million. Overall, the fund balance increased by \$5.3 million for the year. Of the increase of \$5.3 million the General Fund, Pension Fund, and Tort Fund had a combined increase of \$2.5 million as represented in the graph below. This shows a positive trend over the last five years with increases in the total fund balance.

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

The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$2.96 million, which represents a decrease of \$0.08 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 2021 was \$2.3 million, an increase of \$0.7 million. This year's increase followed an increase of \$0.6 million in 2020. This has led to a six-year positive trend with the Pension Fund increasing by \$2.6 million over the last six years.

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

The increase in the General Fund can be attributed to strategic cost saving measures and increased revenue in intergovernmental activities. Despite the decrease in revenue from charges for services due to changes in inmate bed rental and to the fines and fees structure of the Circuit Clerk's office, the County was still able to see a total increase in revenue by \$1 million in 2021.

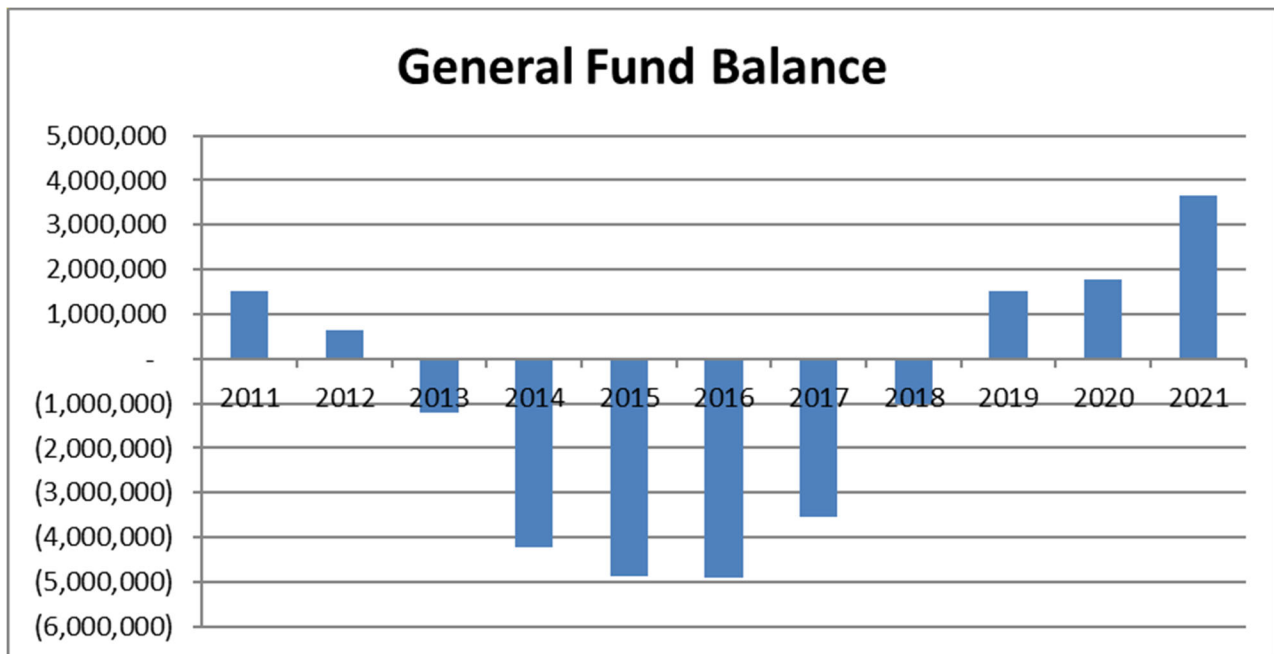
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2020 and 2021, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

	2021 General Fund	2020 General Fund	Increase (Decrease) 2020 to 2021	% Change
Taxes	12,537,717	10,789,665	1,748,052	13.9%
Intergovernmental	9,361,308	8,051,042	1,310,266	14.0%
Charges for Services	12,721,163	13,260,557	(539,394)	-4.2%
License and Permits	349,783	360,444	(10,661)	-3.0%
Fines and Forfeitures	468,581	661,471	(192,890)	-41.2%
Investment Income	531	4,258	(3,727)	-701.9%
Miscellaneous Revenue	12,730	88,503	(75,773)	-595.2%
Other financing sources	656,510	1,900,238	(1,243,728)	-189.4%
Total	36,108,323	35,116,178	992,145	2.7%

At the end of 2021 the total fund balance of the General Fund (excluding Tort) was \$3.7 million. The fund balance increased by \$2 million in 2021. This is the third consecutive year that the General Fund (excluding Tort) has had a positive fund balance. General Fund revenue showed an increase of \$1 million in 2021. Other financing sources had the largest decrease of \$1.2 million from 2020. An increase in taxes received shows the largest increase of \$1.7 million in addition to an increase of \$1.3 million in intergovernmental. The following chart illustrates the fund balances of the General Fund for the past 11 years.



On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 30-31, 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 \$6.6 million, an increase of \$1.9 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 \$2.5 million fund balance which was a \$0.16 million decrease. There were no significant changes in individual categories of revenues and expenditures compared to the prior year. The County Bridge Fund ended the year with a \$5.5 million fund balance which was a \$0.09 million decrease over prior year. Both the American Rescue Plan Fund and ARPA Lost Revenue Fund were created this year as part of COVID relief funded through the American Rescue Plan Act. Kankakee County was awarded \$10.7 million through the first installment of the American Rescue Plan Act funding. Of the \$10.7 million awarded \$2.3 million was spent through the American Rescue Plan Fund and ARPA Lost revenue Fund in 2021. The remaining \$8.3 million was deferred to the 2022 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 \$9.3 million. Of this amount, \$2 million is net investment in capital assets. The remainder, \$7.4 million, is unrestricted. Total net position increased by \$1.6 million during the year. Operating revenues increased by \$0.25 million in 2021. Operating expenses saw a decrease of \$0.2 million from the prior year. ETSB is now contracting with an additional village for dispatch services. The growth in revenues continues to outpace the growth in expenses.

Animal Control (Other Enterprise Funds)

There was a net position balance of \$879,320 at the end of the fiscal year. This represented an increase of \$217,238. Of the total, \$79,054 is net investment in capital assets and the remainder of \$800,266 is unrestricted.

Fiduciary Funds

The County maintains fiduciary funds for the assets of others in various Custodial Funds. Total net position in the Fiduciary funds is \$8.3 million, an increase of \$1.1 million from last year. An increase in Circuit Clerk of \$1.2 million was a major contributor to the overall increase in Fiduciary Funds. The Sheriff Commissary also saw an increase of \$0.16 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is generally based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule including differences between budget and GAAP is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2021 as well as the final budget. Significant differences between the final budget and actual results are discussed below.

The FY21 General Fund budget remained at \$34.1 million.

The budget variance for revenues was \$1.1 million over the final budget; while expenditures resulted in a variance of \$0.9 million under final budget.

The primary reasons for the increase in revenues were due to the increase in sales and video gaming taxes, replacement taxes, and state income taxes. A major decrease in revenue was in inmate housing and reimbursements of \$1.4 million due to the COVID pandemic and changes to the DHS-ICE program from the State of Illinois. For expenditures, there were decreases in corrections of \$0.35 million and planning of \$0.25 million. The

increase in expenditures in capital development can be attributed to projects that had been budgeted for but couldn't be executed due to the COVID 19 pandemic in previous fiscal years.

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

<u>Revenues</u>	Final Budget	Actual	Variance
Sales and Video Gaming Taxes	5,524,250	6,896,170	1,371,920
Circuit Clerk fees	1,677,800	1,552,888	(124,912)
Inmate Housing and Reimbursements	9,460,000	8,021,630	(1,438,370)
Replacement Taxes	1,025,000	1,745,189	720,189
County Recorder Fees	525,000	782,187	257,187
State Income Tax	3,113,592	3,784,393	670,801
Real Estate Tax Penalties	550,000	334,977	(215,023)

<u>Expenses</u>	Final Budget	Actual	Variance
Capital Development	628,220	850,434	222,214
Planning Department	914,700	660,931	(253,769)
Election Commission	435,000	392,228	(42,772)
States Attorney	1,839,540	1,737,592	(101,948)
DNDC	95,000	327	(94,673)
Corrections	11,900,060	11,555,014	(345,046)
Probation	1,854,055	1,721,386	(132,669)
Health Insurance	2,903,651	2,713,808	(189,843)
Circuit Clerk	992,652	1,128,825	136,173

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, 2021, amounts to \$58.1 million (net of accumulated depreciation). This investment in capital assets includes the transportation network, land, construction in progress, buildings and improvements, buildings and improvements under capital lease agreements, leasehold improvements, equipment, equipment under capital lease agreements, and vehicles.

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

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

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Transportation Network	\$ 16,588	\$ 15,061	\$ -	\$ -	\$ 16,588	\$ 15,061
Land	899	899	61	146	\$ 960	1,045
Construction in Progress	457	483	3	16	\$ 460	499
Intangible Assets	1,604	1,604	-	-	\$ 1,604	1,604
Building - idle	1,770	1,770	-	-	\$ 1,770	1,770
Buildings and Improvements	27,860	28,984	-	-	\$ 27,860	28,984
Buildings and Improvements under capital lease agreements	1,210	1,263	-	-	\$ 1,210	1,263
Leasehold improvements	-	-	46	54	\$ 46	54
Equipment	2,305	1,120	1,936	2,207	\$ 4,241	3,327
Vehicles	3,359	3,064	-	-	\$ 3,359	3,064
Total Capital Assets	\$ 56,053	\$ 54,249	\$ 2,045	\$ 2,423	\$ 58,098	\$ 56,672

Major capital asset changes that occurred during 2021 include the following:

In Governmental Activities buildings and improvements have decreased by \$1.1 million. There was a \$0.05 million decrease in Buildings and Improvements under capital lease agreements. The transportation network had an increase of \$1.5 million in FY21. Regarding Business-Type Activities, equipment decreased by \$0.4 million in FY21.

More detail about the County's capital assets is presented in Note 6 to the financial statements.

Details about the sale of buildings under capital lease agreements can be found in Note 14.

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$23.2 million. This encompasses approximately \$23.1 million outstanding long-term liabilities in governmental activities and \$0.07 million outstanding long-term liabilities in business-type activities. This represents a decrease of approximately \$12.9 million in governmental activities and a decrease of \$0.45 million in business-type activities. This decrease is primarily impacted by changes in IMRF pension liabilities decreasing \$10.6 million in governmental activities. IMRF endured an overall gain in 2021 causing a decrease in Net Pension Liability. Fiduciary net position saw a significant increase from investment income.

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	
	2021	2020	2021	2020	2021	2020
Bonds - General Obligation	\$ 6,747	\$ 8,452	\$ -	\$ -	\$ 6,747	\$ 8,452
Note Payable	637	737	-	-	637	737
Capital Leases	1,407	2,027	-	-	1,407	2,027
Net Pension Liability	7,782	18,366	-	454	7,782	18,820
Net OPEB liability - restated	4,999	5,014	-	-	4,999	5,014
Compensated Absences	1,519	1,383	71	67	1,590	1,450
Total	\$ 23,090	\$ 35,979	\$ 71	\$ 521	\$ 23,162	\$ 36,500

There was a total long-term liability decrease of \$13.3 million in FY21 primarily due to an \$11 million decrease in pension liability. The Bonds – General Obligation decreased by \$1.7 million.

More detailed information about the County’s long-term liabilities is presented in Notes 7 and 8 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

The major goal of the County’s FY 2022 budget is to continue to provide services while maintaining expenditures to a level that will allow the County to continue to maintain the General Fund balance. In 2019 Kankakee County achieved its first positive General Fund balance since 2012 and continued to improve in 2021. The County plans to maintain these efforts in the 2022 budget to meet these goals; the County continues to focus on maximizing its revenue to expenditure percentage, and reducing costs via improved efficiencies.

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

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

Union contracts have been completed for the Sheriff, and the county is still working on finalizing negotiations for corrections and the coroner.

A major fiscal concern for the County is that legislative changes enacted by the General Assembly could significantly affect revenue, particularly income tax revenue sharing, as well as the possibility of unfunded mandates that the County will have to absorb. Furthermore, based on the State of Illinois’ troubled fiscal situation, state reimbursements and programs continue to be reduced or delayed.

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 are continuing to see 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, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 31,645,772	\$ 3,666,156	\$ 35,311,928
Investments, at cost	11,770,727	4,236,570	16,007,297
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	23,201,213	-	23,201,213
Accounts	1,606,541	23,792	1,630,333
Due from other governments	4,493,296	942,287	5,435,583
Prepaid expenses	755,213	81,716	836,929
Inventory, at cost	629,657	-	629,657
Capital assets:			
Nondepreciable	4,731,177	63,653	4,794,830
Depreciable, net of accumulated depreciation	51,321,386	1,981,424	53,302,810
Other assets	2,728,133	206,920	2,935,053
Total assets	<u>132,883,115</u>	<u>11,202,518</u>	<u>144,085,633</u>
Deferred outflows of resources			
Deferred charge on debt refunding	243,390	-	243,390
Deferred outflows related to pensions	6,997,373	324,098	7,321,471
Deferred outflows related to OPEB	727,104	-	727,104
Total deferred outflows of resources	<u>7,967,867</u>	<u>324,098</u>	<u>8,291,965</u>
Liabilities			
Vouchers and accounts payable	3,251,420	159,497	3,410,917
Accrued wages and benefits	2,351,146	206,826	2,557,972
Unearned revenue	8,590,418	-	8,590,418
Noncurrent liabilities:			
Due within one year	2,608,058	33,103	2,641,161
Due in more than one year	20,482,231	38,199	20,520,430
Total liabilities	<u>37,283,273</u>	<u>437,625</u>	<u>37,720,898</u>
Deferred inflows of resources			
Property taxes related to a future period	23,201,213	-	23,201,213
Deferred inflows related to pensions	16,874,674	870,184	17,744,858
Deferred inflows related to OPEB	701,641	-	701,641
Total deferred inflows of resources	<u>40,777,528</u>	<u>870,184</u>	<u>41,647,712</u>
Net position			
Net investment in capital assets	47,504,930	2,045,077	49,550,007
Restricted for:			
Debt service	729,802	-	729,802
Capital projects	72,243	-	72,243
Juvenile detention services	241,302	-	241,302
Health services	199,529	-	199,529
Other purposes (enabling legislation)	30,103,159	-	30,103,159
Unrestricted	(16,060,784)	8,173,730	(7,887,054)
Total net position	<u>\$ 62,790,181</u>	<u>\$ 10,218,807</u>	<u>\$ 73,008,988</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2021

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	\$ 7,783,169	\$ 3,725,026	\$ 2,851,662	\$ -	\$ (1,206,481)		\$ (1,206,481)
Court services	8,418,611	2,146,355	2,340,963	183,836	(3,747,457)		(3,747,457)
Public safety	24,736,431	9,516,751	856,436	-	(14,363,244)		(14,363,244)
Health and sanitation	3,252,559	502,488	2,906,346	-	156,275		156,275
Transportation	10,274,501	354,974	2,847,289	1,333,432	(5,738,806)		(5,738,806)
Veterans administration	204,298	-	3,494	-	(200,804)		(200,804)
Economic development	2,429,536	-	2,433,853	-	4,317		4,317
Interest and fiscal charges	455,795	-	-	-	(455,795)		(455,795)
Total governmental activities	<u>57,554,900</u>	<u>16,245,594</u>	<u>14,240,043</u>	<u>1,517,268</u>	<u>(25,551,995)</u>		<u>(25,551,995)</u>
Business-type activities							
911 Emergency services	3,823,624	5,411,224	1,000	-		\$ 1,588,600	1,588,600
Animal control	323,959	472,669	-	-		148,710	148,710
Total business-type activities	<u>4,147,583</u>	<u>5,883,893</u>	<u>1,000</u>	<u>-</u>		<u>1,737,310</u>	<u>1,737,310</u>
Total primary government	<u>\$ 61,702,483</u>	<u>\$ 22,129,487</u>	<u>\$ 14,241,043</u>	<u>\$ 1,517,268</u>	<u>(25,551,995)</u>	<u>1,737,310</u>	<u>(23,814,685)</u>
General revenues:							
Taxes							
Property taxes					22,906,912	-	22,906,912
Sales and video gaming taxes					6,896,170	-	6,896,170
State income tax					3,784,393	-	3,784,393
Replacement and other taxes					6,424,577	-	6,424,577
Interest					17,793	8,926	26,719
Miscellaneous					253,951	-	253,951
Gain on disposal of assets					25,000	67,744	92,744
Total general revenues					<u>40,308,796</u>	<u>76,670</u>	<u>40,385,466</u>
Change in net position					14,756,801	1,813,980	16,570,781
Net position - beginning (restated)					48,033,380	8,404,827	56,438,207
Net position - ending					<u>\$ 62,790,181</u>	<u>\$ 10,218,807</u>	<u>\$ 73,008,988</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2021

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash	\$ 4,558,061	\$ 2,879,571	\$ 1,470,983	\$ 4,683,273	\$ 3,272,289	\$ 4,670,659	\$ 10,110,936	\$ 31,645,772
Investments, at cost	8,973	-	613,423	956,667	-	-	10,191,664	11,770,727
Receivables (net of applicable allowances for estimated uncollectible amounts):								
Taxes, including interest, penalties, and liens	9,139,147	7,330,018	2,254,888	865,425	-	-	3,611,735	23,201,213
Accounts	1,206,445	59,551	105,882	-	-	-	234,663	1,606,541
Prepaid items	189,473	-	-	-	-	487,621	78,119	755,213
Due from other funds	212,384	-	60,493	15,547	-	-	4,852	293,276
Due from other governments	2,922,316	1,254	-	-	-	-	1,569,726	4,493,296
Inventory, at cost	11,394	-	429,868	-	-	-	188,395	629,657
Other assets	-	-	-	-	-	-	28,871	28,871
Total assets	<u>\$ 18,248,193</u>	<u>\$ 10,270,394</u>	<u>\$ 4,935,537</u>	<u>\$ 6,520,912</u>	<u>\$ 3,272,289</u>	<u>\$ 5,158,280</u>	<u>\$ 26,018,961</u>	<u>\$ 74,424,566</u>
Liabilities								
Vouchers and accounts payable	\$ 1,079,823	\$ 493,245	\$ 155,283	\$ 108,417	\$ 27,739	\$ 45,815	\$ 1,327,818	\$ 3,238,140
Accrued compensation	1,053,231	106,929	14,662	-	24,253	2,288	102,767	1,304,130
Due to other funds	4,214	-	-	-	-	-	289,062	293,276
Unearned revenue	108,276	-	-	-	3,219,764	5,110,177	152,201	8,590,418
Total liabilities	<u>2,245,544</u>	<u>600,174</u>	<u>169,945</u>	<u>108,417</u>	<u>3,271,756</u>	<u>5,158,280</u>	<u>1,871,848</u>	<u>13,425,964</u>
Deferred inflows of resources								
Property taxes related to a future period	9,139,147	7,330,018	2,254,888	865,425	-	-	3,611,735	23,201,213
Unavailable revenues	241,302	-	-	-	-	-	199,529	440,831
Total deferred inflows of resources	<u>9,380,449</u>	<u>7,330,018</u>	<u>2,254,888</u>	<u>865,425</u>	<u>-</u>	<u>-</u>	<u>3,811,264</u>	<u>23,642,044</u>
Fund balances								
Non-spendable:								
Prepaid items	189,473	-	-	-	-	-	78,119	267,592
Inventory	11,394	-	429,868	-	-	-	131,212	572,474
Restricted for:								
General government	-	-	-	-	-	-	1,796,285	1,796,285
Debt service	-	-	-	-	-	-	729,802	729,802
Judiciary and court	-	-	-	-	-	-	1,744,020	1,744,020
Public safety	-	-	-	-	-	-	292,842	292,842
Health and welfare	-	-	-	-	-	-	3,735,834	3,735,834
Transportation	-	-	-	5,547,070	-	-	11,306,644	16,853,714
Economic development	-	-	-	-	-	-	2,168	2,168
Retirement	-	2,340,202	-	-	-	-	-	2,340,202
Tort liability/claims	2,905,277	-	-	-	-	-	-	2,905,277
Public building commission	-	-	-	-	-	-	342,382	342,382
American Rescue Plan expenditures	-	-	-	-	533	-	-	533
Capital projects	-	-	-	-	-	-	72,243	72,243
Assigned - transportation	-	-	2,080,836	-	-	-	-	2,080,836
Assigned - judiciary and court	-	-	-	-	-	-	108,909	108,909
Unassigned	3,516,056	-	-	-	-	-	(4,611)	3,511,445
Total fund balances (deficits)	<u>6,622,200</u>	<u>2,340,202</u>	<u>2,510,704</u>	<u>5,547,070</u>	<u>533</u>	<u>-</u>	<u>20,335,849</u>	<u>37,356,558</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,248,193</u>	<u>\$ 10,270,394</u>	<u>\$ 4,935,537</u>	<u>\$ 6,520,912</u>	<u>\$ 3,272,289</u>	<u>\$ 5,158,280</u>	<u>\$ 26,018,961</u>	<u>\$ 74,424,566</u>

Kankakee County, Illinois
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2021

Fund balances reported on the governmental funds balance sheet	\$37,356,558
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	56,052,563
Net pension assets are not financial resources and therefore are not reported as assets in governmental funds	2,699,262
Deferred outflows/inflows related to pension and other post-employment benefits are not reported in governmental funds	(9,851,838)
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	(23,090,289)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(376,075)
Net position of governmental activities	<u><u>\$62,790,181</u></u>

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2021

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	\$ 15,844,299	\$ 7,216,322	\$ 2,235,956	\$ 860,635	\$ -	\$ -	\$ 3,645,870	\$ 29,803,082
Intergovernmental	9,363,125	59,292	-	-	974,711	1,365,051	13,047,594	24,809,773
Charges for services	12,721,163	-	579,796	-	-	-	-	13,300,959
Licenses and permits	349,783	-	-	-	-	-	250,765	600,548
Fines and forfeits	468,581	-	-	-	-	-	2,071,353	2,539,934
Interest on investments	1,173	426	742	1,159	533	-	13,771	17,804
Miscellaneous	12,730	-	14,003	-	-	-	255,182	281,915
Total revenues	<u>38,760,854</u>	<u>7,276,040</u>	<u>2,830,497</u>	<u>861,794</u>	<u>975,244</u>	<u>1,365,051</u>	<u>19,284,535</u>	<u>71,354,015</u>
Expenditures:								
Current:								
General government	11,022,443	6,615,115	-	-	306,351	224	632,539	18,576,672
Judiciary and court related	6,482,065	-	-	-	28,772	-	771,422	7,282,259
Public safety	18,496,718	-	-	-	567,071	-	159,326	19,223,115
Health and welfare	-	-	-	-	-	-	3,431,572	3,431,572
Transportation	-	-	2,542,214	11,926	-	-	5,886,220	8,440,360
Economic development	-	-	-	-	-	-	2,433,853	2,433,853
Capital outlay	842,710	-	474,937	937,465	72,517	1,364,827	820,201	4,512,657
Debt service principal	571,968	-	-	-	-	-	1,838,378	2,410,346
Debt service interest	36,380	-	-	-	-	-	357,145	393,525
Total expenditures	<u>37,452,284</u>	<u>6,615,115</u>	<u>3,017,151</u>	<u>949,391</u>	<u>974,711</u>	<u>1,365,051</u>	<u>16,330,656</u>	<u>66,704,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,308,570</u>	<u>660,925</u>	<u>(186,654)</u>	<u>(87,597)</u>	<u>533</u>	<u>-</u>	<u>2,953,879</u>	<u>4,649,656</u>
Other financing sources (uses):								
Transfers in	6,510	-	-	-	-	-	185,450	191,960
Transfers out	(22,220)	-	-	-	-	-	(169,740)	(191,960)
Sale of capital assets	650,000	-	26,000	-	-	-	-	676,000
Total other financing sources (uses)	<u>634,290</u>	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,710</u>	<u>676,000</u>
Net change in fund balances	1,942,860	660,925	(160,654)	(87,597)	533	-	2,969,589	5,325,656
Fund balances (deficits), beginning - restated	<u>4,679,340</u>	<u>1,679,277</u>	<u>2,671,358</u>	<u>5,634,667</u>	<u>-</u>	<u>-</u>	<u>17,366,260</u>	<u>32,030,902</u>
Fund balances (deficits), ending	<u>\$ 6,622,200</u>	<u>\$ 2,340,202</u>	<u>\$ 2,510,704</u>	<u>\$ 5,547,070</u>	<u>\$ 533</u>	<u>\$ -</u>	<u>\$ 20,335,849</u>	<u>\$ 37,356,558</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, 2021

Net change in fund balances - total governmental funds	\$ 5,325,656
Amounts reported for governmental activities in the statement of activities are different because:	
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	2,410,346
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	(62,270)
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	(94,925)
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	6,201,178
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(3,190,534)
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	3,660,842
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	506,508
Change in net position of governmental activities - entity wide statements	<u>\$ 14,756,801</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2021

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Assets			
Current assets			
Cash	\$ 3,245,481	\$ 420,675	\$ 3,666,156
Investments	3,864,337	372,233	4,236,570
Accounts receivable	-	23,792	23,792
Receivable from other governments	942,287	-	942,287
Prepaid expenses	81,716	-	81,716
Total current assets	<u>8,133,821</u>	<u>816,700</u>	<u>8,950,521</u>
Property and equipment			
Nondepreciable	33,653	30,000	63,653
Depreciable	5,230,901	154,995	5,385,896
Accumulated depreciation	(3,298,531)	(105,941)	(3,404,472)
Net property, plant, and equipment	<u>1,966,023</u>	<u>79,054</u>	<u>2,045,077</u>
Net pension asset	<u>206,920</u>	<u>-</u>	<u>206,920</u>
Total assets	<u>10,306,764</u>	<u>895,754</u>	<u>11,202,518</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	<u>324,098</u>	<u>-</u>	<u>324,098</u>
Liabilities			
Current liabilities			
Current portion - accrued sick time	33,103	-	33,103
Vouchers and accounts payable	144,969	14,528	159,497
Accrued compensation and benefits	204,920	1,906	206,826
Total current liabilities	<u>382,992</u>	<u>16,434</u>	<u>399,426</u>
Long-term liabilities			
Accrued sick time	38,199	-	38,199
Total long-term liabilities	<u>38,199</u>	<u>-</u>	<u>38,199</u>
Total liabilities	<u>421,191</u>	<u>16,434</u>	<u>437,625</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	<u>870,184</u>	<u>-</u>	<u>870,184</u>
Net position			
Net investment in capital assets	1,966,023	79,054	2,045,077
Unrestricted	7,373,464	800,266	8,173,730
Total net position	<u>\$ 9,339,487</u>	<u>\$ 879,320</u>	<u>\$ 10,218,807</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, 2021

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Operating revenues:			
Charges for services and other fees	\$ 5,402,439	\$ 462,257	\$ 5,864,696
Miscellaneous	8,785	10,412	19,197
Total operating revenues	<u>5,411,224</u>	<u>472,669</u>	<u>5,883,893</u>
Operating expenses:			
Personal services	2,875,283	224,624	3,099,907
Contractual services	139,371	35,838	175,209
Supplies and materials	306,250	25,233	331,483
Other services and charges	122,580	31,121	153,701
Depreciation expense	380,140	7,143	387,283
Total operating expenses	<u>3,823,624</u>	<u>323,959</u>	<u>4,147,583</u>
Operating income (loss)	<u>1,587,600</u>	<u>148,710</u>	<u>1,736,310</u>
Nonoperating revenue (expense):			
Interest income	8,142	784	8,926
Grant revenue	1,000	-	1,000
Gain (loss) on disposal of assets	-	67,744	67,744
Net nonoperating revenue (loss)	<u>9,142</u>	<u>68,528</u>	<u>77,670</u>
Change in net position	1,596,742	217,238	1,813,980
Net position, beginning of year	<u>7,742,745</u>	<u>662,082</u>	<u>8,404,827</u>
Net position, end of year	<u>\$ 9,339,487</u>	<u>\$ 879,320</u>	<u>\$ 10,218,807</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2021

	Business-Type Activities - Enterprise Funds		
	911 System Fee Fund	Other Enter- prise Funds	Total
Cash flows from operating activities:			
Receipts from customers	\$ 5,197,968	\$ 468,648	\$ 5,666,616
Other receipts	8,785	10,412	19,197
Payments to suppliers	(2,168,837)	(84,460)	(2,253,297)
Payments to employees	(2,407,817)	(232,197)	(2,640,014)
Payments for interfund services provided	(38,338)	-	(38,338)
Net cash provided (used) by operating activities	<u>591,761</u>	<u>162,403</u>	<u>754,164</u>
Cash flows from noncapital financing activities:			
Grant receipts	1,000	-	1,000
Net cash flows provided (used) by noncapital financing activities	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of property and equipment	-	152,744	152,744
Purchase of property and equipment	(33,450)	(44,280)	(77,730)
Net cash flows provided (used) by capital and related financing activities	<u>(33,450)</u>	<u>108,464</u>	<u>75,014</u>
Cash flows from investing activities:			
Interest receipts	8,142	784	8,926
Net cash flows provided (used) by investing activities	<u>8,142</u>	<u>784</u>	<u>8,926</u>
Net increase (decrease) in cash and cash investments	567,453	271,651	839,104
Cash and cash investments, beginning of year	<u>6,542,365</u>	<u>521,257</u>	<u>7,063,622</u>
Cash and cash investments, end of year	<u>\$ 7,109,818</u>	<u>\$ 792,908</u>	<u>\$ 7,902,726</u>
Reported on balance sheet as cash	\$ 3,245,481	\$ 420,675	\$ 3,666,156
Included in balance sheet investments	<u>3,864,337</u>	<u>372,233</u>	<u>4,236,570</u>
	<u>\$ 7,109,818</u>	<u>\$ 792,908</u>	<u>\$ 7,902,726</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 1,587,600	\$ 148,710	\$ 1,736,310
Adjustments to reconcile net income to net cash provided from operating activities:			
Depreciation expense	380,140	7,143	387,283
Change in assets and liabilities:			
(Increase) decrease in receivables and prepaid expenses	(257,061)	6,391	(250,670)
(Increase) decrease in other assets	(206,920)	-	(206,920)
(Increase) decrease in deferred outflows of resources	30,001	-	30,001
Increase (decrease) in accrued salaries and benefits	26,328	(7,573)	18,755
Increase (decrease) in payables and other liabilities	(1,298,453)	7,732	(1,290,721)
Increase (decrease) in deferred inflows of resources	330,126	-	330,126
Net cash provided by operating activities	<u>\$ 591,761</u>	<u>\$ 162,403</u>	<u>\$ 754,164</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2021

	Private Purpose Trust Funds	Custodial Funds
Assets		
Cash	\$ -	\$ 11,937,143
Investments, at cost	-	603,124
Receivables:		
Accounts receivable	-	3,645
Due from other governments	-	925,812
Total assets	-	13,469,724
Liabilities		
Accounts payable	-	42,053
Accrued expenses	-	327
Due to other governments	-	4,988,132
Due to others	-	147,954
Total liabilities	-	5,178,466
Net Position		
Restricted for other purposes	-	-
Held for others - custodial funds	-	8,291,258
Total net position	\$ -	\$ 8,291,258

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, 2021

	Private Purpose Trust Funds	Custodial Funds
Additions:		
Fines, fees, and costs	\$ -	\$ 3,698,497
Property taxes	-	182,263,275
Tax redemptions	-	4,478,727
Sheriff's sale	-	2,042,628
Commissary deposits	-	4,125,257
Other receipts	-	264,216
Interest income	-	5,828
Total additions	-	196,878,428
Deductions:		
Distributions of fines, fees, and costs	-	2,457,214
Distributions of property taxes	-	181,683,982
Drainage district claims	-	96,200
Commissary withdrawals	-	3,968,618
Distributions to others	-	7,562,833
Administrative expenses	-	42,068
Total deductions	-	195,810,915
Change in net position	-	1,067,513
Net position, beginning of year - restated	-	7,223,745
Net position, end of year	\$ -	\$ 8,291,258

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

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, 2021

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, 2021

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 capital leases are reported as other financing sources.

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

New Accounting Pronouncements: During the year, the County implemented GASB Statement No. 84, *Fiduciary Activities*. This standard (1) establishes criteria for identifying activities that should be reported as fiduciary activities and (2) clarifies whether and how business-type activities should report their fiduciary activities. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. Four fiduciary fund types are required to be presented, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds). The government-wide net position, governmental fund balances, and fiduciary net position were restated as a result of the implementation. See Note 4 for additional details regarding the restatement.

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, 2021 and is available for public inspection at least fifteen days prior to final adoption. The budget document is prepared for all budgetary funds using the modified accrual basis with some exceptions regarding charges for services. Once the county budget has been adopted, no further appropriations shall be made during the year, except in the event of an immediate emergency at which time the County Board by a two-thirds vote may make appropriations in excess of those authorized in the original budget. The original budget and all budgetary amendments and supplemental appropriations necessary during the year are included in the final budget amounts presented in the budget-to-actual comparisons.

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

Inventory	\$629,657
Unearned grant revenues related to inventory	(57,183)
Nonspendable fund balance	<u>\$572,474</u>

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than its capitalization threshold and an estimated useful life in excess of one year. Categories of capital assets and associated capitalization thresholds are as follows: land - \$100,000; easements - \$100,000; buildings and improvements - \$25,000 - \$100,000; infrastructure assets (county roads and bridges) - \$100,000; equipment - \$5,000; software - \$50,000. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at acquisition value as of the date of donation.

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

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

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

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

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

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

Note 3 – Summary of Significant Accounting Policies (Continued)

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

Long Term Obligations: In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type financial statements. Premiums and discounts on debt are deferred and amortized over the life of the debt. Debt payable is reported net of the applicable premium or discount. In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

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

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

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

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Unrestricted Net Position: typically includes unrestricted liquid assets.

Property Taxes: The County is responsible for the assessment and collection of property taxes for all jurisdictions including the schools and special districts within the County. The County levies property taxes annually on or before the last Tuesday in December based on the assessed valuation determined in April of the same year. Property tax payments are due in two equal installments, usually in June and September, with the first installment being due no earlier than 30 days from date of mailing. Tax bills are generally mailed in May. Distributions to the County and other districts are made shortly thereafter. Property taxes become a lien on the property on January 1 of the year of assessment. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2020 tax levy collected in 2021 was recorded as revenue during this fiscal year.

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 3 – Summary of Significant Accounting Policies (Continued)

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

Note 4 – Restatement

The beginning governmental activities net position, fiduciary net position, and governmental fund balances were restated as a result of the implementation of GASB Statement No. 84. Agency funds are now presented as custodial funds, and custodial funds present net position where applicable. Certain funds were reclassified on the financial statements in accordance with the new definitions of fiduciary funds.

Also, beginning fund balance of the General Fund has been restated for a prior period adjustment to correct revenues from fines and penalties distributed by the County Collector during 2019 and 2020 to the General Fund. This adjustment increased the current year change in fund balance by \$191,295 and reduced the change in fund balance for 2020 and 2019 by \$80,256 and \$111,039, respectively.

	<u>Governmental Activities</u>	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
Net position, as previously reported	\$45,275,264	\$ 6,618,196	\$ -
Reclassify private-purpose trust funds to special revenue funds	2,901,171	(2,901,171)	-
Reclassify private-purpose trust funds to custodial funds	-	(3,717,025)	3,717,025
Reclassify agency funds to special revenue funds	7,463	-	-
Reclassify agency funds to General Fund	40,777	-	-
Include net position for custodial funds	-	-	3,506,720
Adjustment to correct fines and penalties revenue	<u>(191,295)</u>	<u>-</u>	<u>-</u>
Net position, restated, November 30, 2020	<u>\$48,033,380</u>	<u>\$ -</u>	<u>\$7,223,745</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 4 – Restatement (Continued)

	<u>General Fund</u>	<u>Other Governmental Funds</u>
Fund balance, as previously reported	\$4,829,858	\$14,457,626
Reclassify private-purpose trust funds to special revenue funds	-	2,901,171
Reclassify agency funds to special revenue funds	-	7,463
Reclassify agency funds to General Fund	40,777	-
Adjustment to correct fines and penalties revenue	<u>(191,295)</u>	<u>-</u>
Fund balance, restated, November 30, 2020	<u>\$4,679,340</u>	<u>\$17,366,260</u>

Note 5 – Deposits and Investments

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

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	3.01%	\$ 500,000
The Illinois Funds	59.57%	9,895,018
Other interest-bearing deposits	37.42%	<u>6,215,403</u>
		<u>\$16,610,421</u>
Investments reported on:		
Statement of Net Position	\$16,007,297	
Statement of Fiduciary Net Position:		
Custodial	<u>603,124</u>	
	<u>\$16,610,421</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.

Note 5 – Deposits and Investments (Continued)

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, 2021, the County's bank balances were insured or collateralized with securities held by the pledging institutions' agents, in the County's name.

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

As of November 30, 2021, the County had \$2,025,892 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, 2021

Note 6 – Capital Assets

Capital asset activity for the year ended November 30, 2021 was as follows:

	Balances November 30, 2020	Additions	Retirements and Reclassifications	Balances November 30, 2021
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 899,398	\$ -	\$ -	\$ 899,398
Construction in progress	482,742	-	25,300	457,442
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	1,770,000	-	-	1,770,000
Total	<u>4,756,477</u>	<u>-</u>	<u>25,300</u>	<u>4,731,177</u>
Capital assets being depreciated:				
Transportation network	39,685,088	2,591,598	-	42,276,686
Buildings and improvements	52,498,826	139,154	-	52,637,980
Buildings and improvements under capital lease agreements	2,420,000	-	-	2,420,000
Equipment	11,528,135	1,458,765	42,204	12,944,696
Vehicles	8,036,631	830,057	339,842	8,526,846
Total capital assets being depreciated	<u>114,168,680</u>	<u>5,019,574</u>	<u>382,046</u>	<u>118,806,208</u>
Less accumulated depreciation for:				
Transportation network	24,623,672	1,065,031	-	25,688,703
Buildings and improvements	23,514,728	1,263,652	-	24,778,380
Buildings and improvements under capital lease agreements	1,156,988	52,581	-	1,209,569
Equipment	10,408,139	274,194	42,204	10,640,129
Vehicles	4,972,807	535,076	339,842	5,168,041
Total accumulated depreciation	<u>64,676,334</u>	<u>3,190,534</u>	<u>382,046</u>	<u>67,484,822</u>
Capital assets being depreciated, net	<u>49,492,346</u>	<u>1,829,040</u>	<u>-</u>	<u>51,321,386</u>
Governmental activity capital assets, net	<u>\$ 54,248,823</u>	<u>\$1,829,040</u>	<u>\$ 25,300</u>	<u>\$ 56,052,563</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 6 – Capital Assets (Continued)

	Balances November 30, 2020	Additions	Retirements and Reclassifications	Balances November 30, 2021
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ 85,000	\$ 61,013
Construction in progress	16,390	-	13,750	2,640
Total	162,403	-	98,750	63,653
Capital assets being depreciated:				
Equipment	5,110,884	108,380	30,645	5,188,619
Leasehold improvements	197,277	-	-	197,277
Total	5,308,161	108,380	30,645	5,385,896
Less accumulated depreciation for:				
Equipment	2,904,083	379,545	30,645	3,252,983
Leasehold improvements	143,751	7,738	-	151,489
Total accumulated depreciation	3,047,834	387,283	30,645	3,404,472
Capital assets being depreciated, net	2,260,327	(278,903)	-	1,981,424
Business-type activity capital assets, net	\$ 2,422,730	\$ (278,903)	\$ 98,750	\$ 2,045,077

Depreciation for the year ended November 30, 2021, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 78,777
Court services	54,376
Public safety	1,519,338
Health and sanitation	86,323
Transportation	1,449,891
Veterans administration	1,829
Total governmental activities	\$3,190,534
Business-type activities:	
911 Emergency services	\$ 380,140
Animal control	7,143
Total business-type activities	\$ 387,283

Amortization of buildings and improvements and vehicles under capital lease agreements is included with depreciation expense.

Note 7 – Long-Term Liabilities

Bonds:

Taxable General Obligation Bonds (Alternate Revenue Source), Series 2009, (Build America Bonds - Direct Payment) dated September 15, 2009, in the original issue amount of \$3,500,000, provide for serial retirement of principal beginning January 15, 2011 through 2022 with Term Bonds due January 15, 2024, 2026, 2028 and 2030; and interest payable January 15 and July 15 of each year beginning January 15, 2010 at rates of 1.85% to 6.2%, secured by court fee revenues of the Circuit Clerk Automation and Document Storage Funds, and a property tax levy, if necessary. The purpose of this bond issue was to fund the integrated justice information system. The outstanding principal balance at November 30, 2021 was \$1,880,000.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 7 – Long-Term Liabilities (Continued)

Bond Series 2009 is a Build America Bond, on which up to 35% of the interest paid is refundable to the County by the federal government. The refunds are recorded as revenues at the time of receipt. During fiscal year 2021, \$37,728 (33%) of interest was refunded to the County, and a cumulative amount of \$601,801 has been received through November 30, 2021.

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.

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

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

The County did not abate the levy for tax year 2020 for the above bonds.

Defeased Debt Certificates

In prior years, bonds were issued to refund debt certificates. The proceeds of these bonds were placed in escrow held by a third party to generate resources for all future debt service payments of the refunded debt certificates. The refunded debt certificates are considered defeased, and the liability was removed from the County's statement of net position. The remaining balances of the defeased Series 2005A debt certificates, Series 2004 debt certificates, and Series 2005B debt certificates as of November 30, 2021 were \$2,390,000, \$1,535,000, and \$1,855,000, respectively.

Note Payable

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 7 – Long-Term Liabilities (Continued)

Changes in long-term liabilities are as follows:

	Balances November 30, 2020	Additions	Reductions	Balances November 30, 2021	Due Within One Year
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$ 8,390,000	\$ -	\$ (1,690,000)	\$ 6,700,000	\$1,745,000
Plus issuance premiums	<u>62,064</u>	<u>-</u>	<u>(15,198)</u>	<u>46,866</u>	<u>-</u>
Total bonds – general obligation	<u>8,452,064</u>	<u>-</u>	<u>(1,705,198)</u>	<u>6,746,866</u>	<u>1,745,000</u>
Direct Borrowings:					
Note payable	737,155	-	(100,107)	637,048	109,208
Capital leases (Note 8)	<u>2,027,348</u>	<u>-</u>	<u>(620,239)</u>	<u>1,407,109</u>	<u>512,332</u>
Total direct borrowings	<u>2,764,503</u>	<u>-</u>	<u>(720,346)</u>	<u>2,044,157</u>	<u>621,540</u>
Net pension liability (Note 9)	18,366,398	-	(10,584,566)	7,781,832	-
Net OPEB liability (Note 10)	5,014,340	-	(15,677)	4,998,663	-
Compensated absences	<u>1,382,631</u>	<u>412,309</u>	<u>(276,169)</u>	<u>1,518,771</u>	<u>241,518</u>
Total Governmental Activities	<u>\$35,979,936</u>	<u>\$ 412,309</u>	<u>\$(13,301,956)</u>	<u>\$23,090,289</u>	<u>\$2,608,058</u>
Business-Type Activities:					
Net pension liability (Note 9)	\$ 454,334	\$ -	\$ (454,334)	\$ -	\$ -
Compensated absences	<u>66,902</u>	<u>68,516</u>	<u>(64,116)</u>	<u>71,302</u>	<u>33,103</u>
Total Business-Type Activities	<u>\$ 521,236</u>	<u>\$ 68,516</u>	<u>\$(518,450)</u>	<u>\$ 71,302</u>	<u>\$ 33,103</u>
Total Governmental Activities and Business-Type Activities	<u>\$36,501,172</u>	<u>\$ 480,825</u>	<u>\$(13,820,406)</u>	<u>\$23,161,591</u>	<u>\$2,641,161</u>

As of November 30, 2021, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30,	Governmental Activities – Outstanding Bond Issues		
	Principal	Interest	Total
2022	\$ 1,745,000	\$ 260,795	\$ 2,005,795
2023	1,790,000	201,954	1,991,954
2024	1,845,000	139,728	1,984,728
2025	200,000	73,520	273,520
2026	210,000	61,630	271,630
2027-2030	<u>910,000</u>	<u>114,430</u>	<u>1,024,430</u>
	<u>\$6,700,000</u>	<u>\$ 852,057</u>	<u>\$7,552,057</u>

For fiscal years ending November 30,	Governmental Activities – Direct Borrowings		
	Principal	Interest	Total
2022	\$ 621,540	\$ 52,513	\$ 674,053
2023	516,540	35,351	551,891
2024	262,968	21,575	284,543
2025	273,344	14,770	288,114
2026	278,757	7,505	286,262
2027-2030	<u>91,008</u>	<u>-</u>	<u>91,008</u>
	<u>\$ 2,044,157</u>	<u>\$ 131,714</u>	<u>\$ 2,175,871</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 7 – Long-Term Liabilities (Continued)

The total interest incurred for long-term debt for the year ended November 30, 2021, excluding amortization of premiums and refunding charges, was \$393,525, all of which was charged to expense.

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

Note 8 – Leases

The County has entered into various leasing arrangements for facilities that contribute to its ability to provide needed governmental services. Under accounting principles generally accepted in the United States of America, leases that transfer ownership at their conclusion or are otherwise tantamount to a transfer of property rights over the estimated service life of the underlying leasehold are accorded treatment similar to asset purchases. Those that do not are considered operating leases. Following are significant leasing arrangements in effect as of November 30, 2021.

Operating Leases

In April 2002, the Kankakee County Emergency Telephone System Board entered into a sublease agreement with the Kankakee County Public Health Department for 5,285 square feet of space which the Health Department leases indirectly from the Kankakee County Public Building Commission. The lease term is for 25 years with the annual rent of \$18,762 subject to review every five years with a maximum increase at that time of 15%. The rate increased 15% to \$21,576 in fiscal year 2017.

Future minimum rental commitments for this lease as of November 30, 2021 are as follows:

	<u>ETSB Fund</u>
2022	\$ 21,576
2023	21,576
2024	21,576
2025	21,576
2026	21,576
2027	<u>8,990</u>
	<u>\$116,870</u>

Rent expenses for operating leases for the year ended November 30, 2021 were \$21,576 in the 911 System Fee Fund; rent income for operating leases was \$21,576 in the Health Fund.

Capital Leases - Health Department Facilities

In January 2002, the County entered into a lease agreement with the Kankakee County Public 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 Kankakee County Public Building Commission. The lease is for a period of 20 years beginning November 1, 2007 and provides for annual rents ranging from \$175,335 to \$185,570 with an effective interest rate of 4.426%.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 8 – Leases (Continued)

The Health Department's share of the lease payments due the Kankakee County Public Building Commission, amounting to 88% of the total requirements of the lease, is paid to the County of Kankakee 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. The lease is considered a general obligation alternate bond and is secured by various revenues of the County Health Department.

Upon payment of all lease rentals, the Public Building Commission shall transfer fee simple title to the Health Department provided that the Health Department is authorized by law to take such title. If transfer is not then permitted, title shall be transferred to Kankakee County.

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

Capital Leases – Equipment

The County leases vehicles and related equipment under capital lease arrangements with remaining lease periods of up to 48 months. The leases are structured with quarterly payments with interest rates from 2.5% to 5.45%. This leased equipment serves as collateral on the debt. As of November 30, 2021, the gross amount of vehicles recorded under capital leases is \$1,119,609 with accumulated amortization of \$358,706.

Future minimum lease payments under these capital leases are as follows:

	Governmental Activities		
	Kankakee County Public Building Commission	Equipment	Total
For fiscal years ended November 30,			
2022	\$ 177,430	\$ 387,415	\$ 564,845
2023	176,485	266,198	442,683
2024	175,335	-	175,335
2025	178,906	-	178,906
2026	177,054	-	177,054
Total minimum lease payments	885,210	653,613	1,538,823
Less: Amount representing interest	(106,460)	(25,254)	(131,714)
Present value of net minimum lease payments	\$ <u>778,750</u>	\$ <u>628,359</u>	\$ <u>1,407,109</u>

Note 9 - 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

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.

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
- 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, 2021

Note 9 - Retirement Plans (Continued)

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, 2020, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	335	14	68
Inactive Plan Members entitled to but not yet receiving benefits	329	0	9
Active Plan Members	<u>460</u>	<u>0</u>	<u>49</u>
Total	<u>1,124</u>	<u>14</u>	<u>126</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 contribution rates for calendar year 2020 were 11.63%, 14.62%, and 38.33%, respectively. The County's annual contribution rates for calendar year 2021 were 10.48%, 15.08%, and 33.76%, respectively. For the fiscal year ended November 30, 2021, the County contributed \$2,828,542, \$377,097, and \$1,474,668, 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, 2021, there were outstanding payables for legally required contributions to the plan of \$475,569.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2020.

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study from the period 2017-2019.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

Mortality

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

For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, 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.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2020 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, 2020:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37%	5.00%
International equities	18%	6.00%
Fixed income	28%	1.30%
Real estate	9%	6.20%
Alternatives	7%	
Private Equity		6.95%
Hedge Funds		N/A
Commodities		2.85%
Cash equivalents	1%	0.70%
Total	<u>100%</u>	

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.25% were used to measure the total pension liabilities. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, 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, 2019	<u>\$113,911,523</u>	<u>\$106,985,706</u>	<u>\$ 6,925,817</u>
Changes for the year:			
Service cost	2,355,571	-	2,355,571
Interest on the total pension liability	8,184,366	-	8,184,366
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	718,912	-	718,912
Changes of assumptions	(1,480,653)	-	(1,480,653)
Contributions – employer	-	2,922,607	(2,922,607)
Contributions – employees	-	1,231,292	(1,231,292)
Net investment income	-	15,523,029	(15,523,029)
Benefit payments, including refunds of employee contributions	(4,489,191)	(4,489,191)	-
Administrative expense	-	(66,761)	66,761
Other (net transfer)	-	28	(28)
Net Changes	<u>5,289,005</u>	<u>15,121,004</u>	<u>(9,831,999)</u>
Balances at December 31, 2020	<u>\$119,200,528</u>	<u>\$122,106,710</u>	<u>\$(2,906,182)</u>

Changes in the Net Pension Liability – ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2019	<u>\$ 7,152,260</u>	<u>\$ 3,205,320</u>	<u>\$ 3,946,940</u>
Changes for the year:			
Service cost	-	-	-
Interest on the total pension liability	494,208	-	494,208
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	128,558	-	128,558
Changes of assumptions	(21,258)	-	(21,258)
Contributions - employer	-	393,403	(393,403)
Contributions – employer	-	-	-
Contributions – employees	-	536,988	(536,988)
Net investment income	-	536,988	(536,988)
Benefit payments, including refunds of employee contributions	(684,980)	(684,980)	-
Administrative expenses	-	(8,986)	8,986
Other (net transfer)	-	4	(4)
Net Changes	<u>(83,472)</u>	<u>236,439</u>	<u>(319,911)</u>
Balances at December 31, 2020	<u>\$ 7,068,788</u>	<u>\$ 3,441,759</u>	<u>\$ 3,627,029</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

Changes in the Net Pension Liability – SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2019	<u>\$55,687,927</u>	<u>\$47,739,952</u>	<u>\$ 7,947,975</u>
Changes for the year:			
Service cost	738,825	-	738,825
Interest on the total pension liability	3,963,544	-	3,963,544
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	1,120,169	-	1,120,169
Changes of assumptions	(332,697)	-	(332,697)
Contributions – employer	-	1,545,890	(1,545,890)
Contributions – employees	-	326,323	(326,323)
Net investment income	-	7,446,098	(7,446,098)
Benefit payments, including refunds of employee contributions	(2,829,300)	(2,829,300)	-
Administrative expense	-	(35,313)	35,313
Other (net transfer)	-	15	(15)
Net Changes	<u>2,660,541</u>	<u>6,453,713</u>	<u>(3,793,172)</u>
Balances at December 31, 2020	<u>\$58,348,468</u>	<u>\$54,193,665</u>	<u>\$ 4,154,803</u>

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

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability – Regular Plan	\$12,912,855	\$(2,906,182)	\$(15,191,854)
Net Pension Liability – ECO	\$ 4,238,380	\$ 3,627,029	\$ 3,100,118
Net Pension Liability – SLEP	\$11,824,722	\$ 4,154,803	\$ (2,155,325)

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

For the year ended November 30, 2021, the County recognized pension expense (benefit) for the Regular Plan, ECO Plan, and SLEP Plan of \$(2,168,447), \$23,988, and \$249,611, respectively. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

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	\$ 902,928	\$1,161,250
Changes of assumptions	1,164,086	1,590,605
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>9,469,832</u>
Total deferred amounts to be recognized in pension expense in future periods	2,067,014	12,221,687
<i>Pension contributions made subsequent to the measurement date</i>	<u>2,474,921</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$4,551,935</u>	<u>\$12,221,687</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
2021	\$ (2,976,276)
2022	(1,668,596)
2023	(3,865,384)
2024	(1,644,417)
2025	-
Thereafter	<u>-</u>
Total	<u>\$(10,154,673)</u>

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	<u>-</u>	<u>413,871</u>
Total deferred amounts to be recognized in pension expense in future periods	-	413,871
<i>Pension contributions made subsequent to the measurement date</i>	<u>344,313</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 344,313</u>	<u>\$ 413,871</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

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

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources	
2021	\$ (139,127)	
2022	(65,518)	
2023	(147,747)	
2024	(61,479)	
2025	-	
Thereafter	-	
Total	<u>\$ (413,871)</u>	

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions – SLEP Plan		
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ 872,851	\$ -
Changes of assumptions	260,707	247,923
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>4,861,377</u>
Total deferred amounts to be recognized in pension expense in future periods	1,133,558	5,109,300
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,291,665</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$2,425,223</u>	<u>\$5,109,300</u>

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

Year Ending December 31	Net Deferred Outflow (Inflows) of Resources
2021	\$ (976,006)
2022	(523,093)
2023	(1,672,429)
2024	(804,214)
2025	-
Thereafter	-
Total	<u>\$(3,975,742)</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 9 - Retirement Plans (Continued)

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

	IMRF Regular Plan	IMRF ECO Plan	IMRF SLEP Plan	Total
Employer total pension liability	\$119,200,528	\$7,068,788	\$58,348,468	\$184,617,784
Employer fiduciary net position	122,106,710	3,441,759	54,193,665	179,742,134
Employer net pension liability (asset)	(2,906,182)	3,627,029	4,154,803	4,875,650
Deferred outflows of resources	4,551,935	344,313	2,425,223	7,321,471
Deferred inflows of resources	12,221,687	413,871	5,109,300	17,744,858
Pension expense (benefit)	(2,168,447)	249,611	23,988	(1,894,848)

Note 10 – Other Post-employment Benefits

Health Plan for IMRF Employees

Plan Description

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

Eligibility Provisions

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

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

Benefits Provided

Sheriff's Correctional Officers, Sheriff's Deputies, Sheriff's Lieutenants, and the 21st Judicial Circuit Probation Officers who are eligible retirees may continue medical, dental, and vision coverage into retirement on the County's plans. They must meet the age requirements and years of credited service to receive the retirement incentive of \$12.50 per month for each year of service completed at the time of retirement. Coverage is also available for eligible dependents. The County subsidy for eligible dependents ceases at the death of the retiree. During the fiscal year ended November 30, 2021, the County paid \$25,080 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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 10 – Other Post-employment Benefits (Continued)

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, 2020, the following employees were covered by the benefit terms (no significant changes as of November 30, 2021):

Inactive plan members or beneficiaries currently receiving benefit payments	19
Inactive plan members entitled to but not yet receiving payments	0
Active plan members	<u>399</u>
Total plan members	<u>418</u>

Total OPEB Liability

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

Actuarial Methods and Assumptions

Actuarial methods and assumptions used were as follows:

Actuarial Methods

Valuation Date	December 1, 2019
Measurement Date	November 30, 2021
Participant Data	Employee and retiree data were supplied by the plan sponsor as of the census date. Data on persons receiving benefits was supplied by the plan sponsor.
Fiscal Year	December 1 – November 30
Actuarial Cost Method	Entry Age Normal
Changes Since Last Actuarial Valuation	The Discount Rate was changed from 2.03% to 2.23% which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of November 30, 2021.
Actuarial Valuation	Starting per capita costs were updated using most recent premiums. The health care trend rates were reset based on recent experience. Decrements were changed to those in the most recent IMRF Pension Fund valuation report. The subsidy for Sheriff Lieutenants was changed to the current policy.
Nature of Actuarial Calculations	The results are estimates based on assumptions about future events. Assumptions may be made about particular data or other factors. All approximations and assumptions are noted. Reasonable efforts were made in this valuation to ensure that significant terms in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Actual future experience will differ from the assumptions used. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 10 – Other Post-employment Benefits (Continued)

Actuarial Assumptions

Discount Rate	2.23%
Salary Rate Increase	4.00%
Expected Rate of Return on Assets	Not applicable

Health Care Trend

Insurance Year Trends

Period	HSA Option 1& HSA Option 2	PPO Option 3 & PPO Option 4
IY20 – IY21	5.89%	5.89%
IY21 – IY22	5.79%	5.79%
IY22 – IY23	5.68%	5.68%
IY23 – IY24	5.57%	5.57%
IY24 – IY25	5.46%	5.46%
IY25 – IY26	5.36%	5.36%
IY26 – IY27	5.25%	5.25%
IY27 – IY28	5.14%	5.14%
IY28 – IY29	5.04%	5.04%
IY29 – IY30	4.93%	4.93%
IY30 – IY31	4.82%	4.82%
IY31 – IY32	4.71%	4.71%
IY32 – IY33	4.67%	4.67%
IY33 – IY34	4.50%	4.50%
Subsequent	4.50%	4.50%

Dental: 2.00% for all years

Vision: 3.50% for all years

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 10 – Other Post-employment Benefits (Continued)

Fiscal Year Trends

<u>Period</u>	<u>HSA Option 1 & HSA Option 2</u>	<u>PPO Option 3 & PPO Option 4</u>
FY20– FY21	5.90%	6.37%
FY21– FY22	5.79%	6.23%
FY22– FY23	5.69%	6.08%
FY23– FY24	5.58%	5.94%
FY24– FY25	5.47%	5.80%
FY25– FY26	5.37%	5.65%
FY26– FY27	5.26%	5.51%
FY27– FY28	5.15%	5.37%
FY28– FY29	5.04%	5.23%
FY29– FY30	4.94%	5.08%
FY30– FY31	4.83%	4.94%
FY31– FY32	4.72%	4.80%
FY32– FY33	4.62%	4.65%
FY33– FY34	4.51%	4.51%
FY34– FY35	4.50%	4.50%
Subsequent	4.50%	4.50%

Dental: 2.00% for all years

Vision: 3.50% for all years

Retiree Contribution Trend

County stipend: 0.00%

Participant contributions: Same as Health Care Trend

Mortality, disability, withdrawal, and retirement rates are from the December 31, 2019 IMRF Actuarial Valuation Report.

		<u>Retiree</u>	<u>Spouse</u>
Starting Per Capita Costs	HSA Option 1	\$ 9,389	\$10,328
	HSA Option 2	\$ 8,362	\$ 9,198
	PPO Option 3	\$ 9,927	\$10,919
	PPO Option 4	\$ 9,716	\$10,687
	Dental	\$ 278	\$ 278
	Vision	\$ 77	\$ 46
Retiree Contributions	HSA Option 1	\$ 5,786	\$ 6,364
	HSA Option 2	\$ 5,152	\$ 5,668
	PPO Option 3	\$ 6,117	\$ 6,729
	PPO Option 4	\$ 5,987	\$ 6,586
	Dental	\$ 278	\$ 278
	Vision	\$ 77	\$ 46

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.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 10 – Other Post-employment Benefits (Continued)

Election at Retirement	30% of Sheriff Correctional Officers, Sheriff Deputies, Sheriff Lieutenants, and 21 st Judicial Circuit Probation Officers and 10% of all other employees will elect coverage at retirement.
Marital Status	50% of active employees electing retiree coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

Changes in the Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (Asset) (A) – (B)
Balances at November 30, 2020	<u>\$5,014,340</u>	<u>\$ -</u>	<u>\$5,014,340</u>
Changes for the year:			
Service cost	165,476	-	165,476
Interest on total OPEB liability	99,892	-	99,892
Change in benefit terms	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions and other inputs	(93,981)	-	(93,981)
Benefit payments ⁽¹⁾	(187,064)	-	(187,064)
Other changes	-	-	-
Net changes	<u>(15,677)</u>	<u>-</u>	<u>(15,677)</u>
Balances at November 30, 2021	<u>\$4,998,663</u>	<u>\$ -</u>	<u>\$4,998,663</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 2.23% is used, which is the S&P Municipal Bond 20 Year High-Grade Index as of November 30, 2021.

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.23%) or 1 percentage point higher (3.23%) than the current discount rate.

	1% Lower (1.23%)	Discount Rate (2.23%)	1% Higher (3.23%)
Net OPEB liability	<u>\$4,564,788</u>	<u>\$4,998,663</u>	<u>\$5,496,024</u>

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

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

	1% Lower	Healthcare Cost Trend Rates	1% Higher
Net OPEB liability	<u>\$4,501,678</u>	<u>\$4,998,663</u>	<u>\$5,590,423</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 10 – 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, 2021, the County recognized OPEB expense of \$259,915. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 79,849	\$247,148
Changes of assumption	<u>647,255</u>	<u>454,493</u>
<i>Total deferred amounts related to OPEB</i>	<u><u>\$727,104</u></u>	<u><u>\$701,641</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>	<u>Net Deferred Outflows of Resources</u>
2022	\$ (5,454)
2023	(5,454)
2024	(5,454)
2025	(5,454)
2026	(1,743)
Thereafter	<u>49,022</u>
	<u><u>\$ 25,463</u></u>

Note 11 – Interfund Accounts and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental funds:		
General Fund	\$ 212,384	\$ 4,214
County Highway Fund	60,493	-
County Bridge Fund	15,547	-
Other governmental funds	<u>4,852</u>	<u>289,062</u>
Total	<u><u>\$ 293,276</u></u>	<u><u>\$ 293,276</u></u>

As of November 30, 2021, the WIOA Grants Fund borrowed \$195,868 from the General Fund for expenditures not yet reimbursed by the grant. The remaining balances of \$97,408 resulted from normal interfund activity when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment.

Transfers during the year ended November 30, 2021 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 6,510	\$ 22,220
Other governmental funds	<u>185,450</u>	<u>169,740</u>
	<u><u>\$ 191,960</u></u>	<u><u>\$ 191,960</u></u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 11 – Interfund Accounts and Transfers (Continued)

The principal purpose of the interfund transfers was for payment of the capital lease related to the health department building. The Health Fund transferred \$162,950 and the General Fund transferred \$22,220 to the Public Building Commission Debt Service Fund for this payment. Also, there was a transfer from the Arrestee Medical Fund to the General Fund for inmate medical expenses incurred in the General Fund.

Note 12 – 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 13 – Net Position and Fund Balances

At November 30, 2021, net position restricted by enabling legislation consists of the following:

Restricted for:	
General government – automation	\$ 1,605,918
Judiciary and court services	1,815,912
Public safety	292,842
Health and welfare	3,268,412
Transportation	16,937,578
Economic development	2,168
Retirement	2,340,202
Public building commission	342,382
Tort	3,042,551
American Rescue Plan expenditures	533
Other	<u>454,661</u>
	<u>\$30,103,159</u>

The Township Bridge Fund has a deficit fund balance in the amount of \$4,611 as of November 30, 2021.

Note 14 – Nonmonetary Transaction – River Valley Detention Center

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

The agreement states that Kankakee County shall pay for the right to house 12 inmates at the Center, and that the remaining balance of the buyout shall be credited for juvenile detention services provided to Kankakee County. Services in the amount of \$650,000 were credited during the year ended November 30, 2021 for a cumulative amount from May 1, 2018 through November 30, 2020 of \$2,212,950. The remaining balance of the buy-out of \$241,303 will be credited for future services to be provided through November 30, 2022.

The sale of the capital asset was recorded during fiscal year 2018. Because the remaining balance to be credited for future services is not available under the modified accrual basis of accounting, it is recorded as deferred inflows of resources on the governmental funds.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

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 prepaid expense upon the retroactive rating of the premium for fiscal year 2021.

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

Coronavirus Pandemic

The coronavirus pandemic began in March 2020 and continues to impact the global and local economy. In response to the pandemic, 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 the remaining amounts will be received in fiscal year 2022. The funds are designed to be spent or obligated through the year 2026 to respond to acute pandemic response needs, fill revenue shortfalls, and support the communities and populations hardest hit by the coronavirus pandemic. Management continues to actively monitor the impact of the pandemic to determine how to best utilize the funds over the next few years.

Grant Contingency

Under terms of federal and state grants, periodic audits are required and certain costs may be questioned leading to possible reimbursement claims by grantor agencies. The County is currently not aware of any significant questioned costs.

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, 2021

Note 16 – Contingencies and Commitments (Continued)

ETSB Commitments

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

- A radio management program at a cost of approximately \$30,375 per year for the life of the equipment
- A hardware refresh for the logging recording system of \$107,882 to be paid over five years with a remaining balance of \$63,522

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, 2021 were approximately \$55,000.

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, 2021 were approximately \$481,500.

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 \$1,090,670.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the Year Ended November 30, 2021

Note 18 – Related Party Transactions (Continued)

The 911 System Fee Fund reimburses the County for payroll and related benefits as well as administrative fees each month. The amount included in County receivables and 911 System Fee Fund payables at November 30, 2021 was \$115,268. The 911 System Fee Fund paid \$38,420 of administrative fees to the County during fiscal year 2021 for items such as payroll processing and claims processing.

Note 19 – Concentrations

The County has agreements with the United States Marshals Service and the United States Department of Immigration and Customs Enforcement (ICE) to house and transport prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The reimbursement rate is \$90 per prisoner, per day. The County began housing come prisoners from Champaign County in October 2021 at a reimbursement rate of \$60 per prisoner, per day. For the year ended November 30, 2021, revenues of approximately \$8.2 million resulting from these agreements were recognized in the General Fund. With the passing of the Illinois Way Forward Act, the contract with ICE ended during January 2022.

Note 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. Due to the State of Illinois' fiscal crisis and other delays in processing caused by the ongoing Covid-19 pandemic, certain tax revenues and grants in aid in the amount of approximately \$970,201 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, 2021.

Note 21 - Impact of Recently Issued Accounting Principles

In June 2017, the GASB issued Statement No. 87, *Leases*, originally effective for reporting periods beginning after December 15, 2019 but delayed to fiscal years beginning after June 15, 2021. The objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

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

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. Effective dates vary for the different issues addressed by the Omnibus, but will all go into effect for the County during fiscal year ending November 30, 2022.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*, and were originally generally effective for reporting periods beginning after June 15, 2020 but delayed to reporting periods beginning after June 15, 2021.

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

The objective of this statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) with other reference rates for agreements in which variable payments made or received depend on an IBOR.

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

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

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. Some parts of this statement are effective immediately, but do not impact the County's financial statements and disclosures. The remaining requirements of the statement are effective for reporting periods beginning after June 15, 2021.

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

Required Supplementary Information

Kankakee County, Illinois
Required Supplemental Information
November 30, 2021

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

Calendar year ended December 31,	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service Cost	\$ 2,355,571	\$ 2,261,911	\$ 2,163,963	\$ 1,998,257	\$ 2,040,489	\$ 2,096,324	\$ 2,374,302
Interest on the total pension liability	8,184,366	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	718,912	(1,066,741)	(1,655,375)	2,636,434	(302,099)	(202,288)	(786,352)
Changes of assumptions	(1,480,653)	-	3,381,953	(3,380,945)	(265,760)	129,712	2,611,980
Benefit payments, including refunds of employee contributions	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Net change in total pension liability	5,289,005	4,833,047	7,223,905	4,606,351	4,585,548	5,414,349	7,327,065
Total pension liability - beginning	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)	\$ 119,200,528	\$ 113,911,523	\$ 109,078,476	\$ 101,854,571	\$ 97,248,220	\$ 92,662,672	\$ 87,248,323
Plan fiduciary net position							
Contributions - Employer	\$ 2,922,607	\$ 2,528,743	\$ 2,945,040	\$ 2,826,860	\$ 2,432,326	\$ 2,378,568	\$ 2,513,311
Contributions - Employees	1,231,292	1,260,783	1,121,277	1,074,685	871,968	880,633	904,887
Net investment income	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	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Administrative expense	(66,761)	(77,895)	(71,191)	(75,968)	-	-	-
Other/net transfer	28	31	(1,881)	109,155	374,470	(1,008,789)	178,685
Net change in plan fiduciary net position	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	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)	\$ 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)	\$ (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	102.44%	93.92%	83.35%	92.84%	83.89%	82.46%	88.12%
Covered payroll	\$ 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	-11.57%	29.32%	79.85%	33.62%	82.73%	85.05%	51.97%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplemental Information
November 30, 2021

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

Calendar year ended December 31,	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	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	128,558	(14,732)	115,255	(156,562)	316,218	142,001	(149,952)
Changes of assumptions	(21,258)	-	150,836	(238,212)	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions	(684,980)	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Net change in total pension liability	(83,472)	(190,847)	103,669	(480,313)	(115,231)	219,096	280,906
Total pension liability - beginning	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)	\$ 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	\$ 393,403	\$ 393,767	\$ 409,926	\$ -	\$ 193,263	\$ 264,237	\$ 219,627
Contributions - Employees	-	-	-	-	3,160	8,933	9,327
Net investment income	536,998	633,709	(169,194)	591,968	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions	(684,980)	(683,987)	(679,995)	(640,514)	(591,479)	(486,957)	(458,858)
Administrative expense	(8,986)	(12,129)	(9,909)	-	-	-	-
Other/net transfer	4	5	(333)	4,506	158,826	340,872	51,433
Net change in plan fiduciary net position	236,439	331,365	(449,505)	(44,040)	(29,555)	142,822	12,276
Plan fiduciary net position - beginning	3,205,320	2,873,955	3,323,460	3,367,500	3,397,055	3,254,233	3,241,957
Plan fiduciary net position - ending (B)	\$ 3,441,759	\$ 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)	\$ 3,627,029	\$ 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	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	10328.32%	3989.00%	3545.02%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplemental Information
November 30, 2021

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

Calendar year ended December 31,	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service Cost	\$ 738,825	\$ 700,599	\$ 655,986	\$ 725,459	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	3,963,544	3,831,857	3,698,109	3,612,733	3,516,279	3,328,238	3,079,126
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	1,120,169	16,872	187,858	(192,229)	(692,314)	490,051	808,457
Changes of assumptions	(332,697)	-	1,589,035	(514,144)	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	(2,829,300)	(2,698,032)	(2,537,492)	(2,390,127)	(2,172,488)	(2,046,719)	(1,796,286)
Net change in total pension liability	2,660,541	1,851,296	3,593,496	1,241,692	1,100,326	2,748,472	3,562,133
Total pension liability - beginning	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)	\$ 58,348,468	\$ 55,687,927	\$ 53,836,631	\$ 50,243,135	\$ 49,001,443	\$ 47,901,116	\$ 45,152,644
Plan fiduciary net position							
Contributions - Employer	\$ 1,545,890	\$ 1,261,816	\$ 1,156,837	\$ 1,225,188	\$ 1,171,315	\$ 1,203,847	\$ 1,298,981
Contributions - Employees	326,323	352,220	278,489	283,883	337,094	295,809	329,066
Net investment income	7,446,098	8,179,357	(2,337,994)	6,565,864	2,466,551	172,505	2,023,271
Benefit payments, including refunds of employee contributions	(2,829,300)	(2,698,032)	(2,537,492)	(2,390,127)	(2,172,488)	(2,046,719)	(1,796,286)
Administrative expense	(35,313)	(38,869)	(27,964)	(32,925)	-	-	-
Other/net transfer	15	15	(1,747)	51,444	1,303,777	943,676	(332,906)
Net change in plan fiduciary net position	6,453,713	7,056,507	(3,469,871)	5,703,327	3,106,249	569,118	1,522,126
Plan fiduciary net position - beginning	47,739,952	40,683,445	44,153,316	38,449,989	35,343,740	34,774,621	33,252,495
Plan fiduciary net position - ending (B)	\$ 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)	\$ 4,154,803	\$ 7,947,975	\$ 13,153,186	\$ 6,089,819	\$ 10,551,454	\$ 12,557,377	\$ 10,378,023
Plan fiduciary net position as a percentage of the total pension liability	92.88%	85.73%	75.57%	87.88%	78.47%	73.78%	77.02%
Covered payroll	\$ 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	103.60%	213.05%	375.49%	161.15%	279.22%	318.81%	236.52%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplemental Information
November 30, 2021

SCHEDULE OF EMPLOYER CONTRIBUTIONS - IMRF
Last Seven 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%
<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
<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%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplementary Information
As of and for the Year Ended November 30, 2021

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 2020 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>	23-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 18 years for most employers (27 years for 3 employers and 28 years for 4 employers)
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.25%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
<i>Mortality:</i>	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation.*

Methods and Assumptions Used to Determine 2019 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>	24-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 19 years for most employers (28 years for 3 employers and 29 years for 4 employers).

Kankakee County, Illinois
Required Supplementary Information
As of and for the Year Ended November 30, 2021

Methods and Assumptions Used to Determine 2019 Contribution Rates (Continued)**

<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
<i>Mortality:</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation.*

Kankakee County
Required Supplementary Information
November 30, 2021

Schedule of Changes in the Total OPEB Liability and Related Ratios

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

Notes to Schedule:

This schedule is presented to illustrate the requirement 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.

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%.

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Revenues and Other Financing Sources
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 5,743,647	\$ 5,743,647	\$ 5,641,547	\$ (102,100)
Sales, use, and video gaming taxes	5,524,250	5,524,250	6,896,170	1,371,920
Total taxes	11,267,897	11,267,897	12,537,717	1,269,820
Intergovernmental:				
State income tax	3,113,592	3,113,592	3,784,393	670,801
Replacement taxes	1,025,000	1,025,000	1,745,189	720,189
Grants and other reimbursements	3,908,042	3,908,042	3,831,726	(76,316)
Total intergovernmental	8,046,634	8,046,634	9,361,308	1,314,674
Charges for Services:				
County Recorder fees	525,000	525,000	782,187	257,187
Circuit Clerk fees	1,677,800	1,677,800	1,552,888	(124,912)
Inmate housing and reimbursements	9,460,000	9,460,000	8,021,630	(1,438,370)
Building and Zoning fees	420,000	420,000	505,981	85,981
Sheriff fees	234,620	234,620	211,640	(22,980)
County Clerk fees	275,050	275,050	292,503	17,453
Other fees and reimbursements	459,100	459,100	463,824	4,724
Total charges for services	13,051,570	13,051,570	11,830,653	(1,220,917)
License and Permits:				
Liquor licenses	22,000	22,000	18,100	(3,900)
Cable TV franchise fees	245,000	245,000	213,611	(31,389)
Contractor licenses	85,000	85,000	117,398	32,398
Other licenses and permits	50	50	674	624
Total licenses and permits	352,050	352,050	349,783	(2,267)
Fines and Forfeits:				
County fines and forfeitures	129,000	129,000	133,604	4,604
Real estate tax penalties	550,000	550,000	334,977	(215,023)
Total fines and forfeitures	679,000	679,000	468,581	(209,795)
Interest	3,300	3,300	531	(2,769)
Miscellaneous	30,400	30,400	12,730	(17,670)
Total revenues	33,430,851	33,430,851	34,561,303	1,130,452
Other financing sources:				
Transfers in	4,500	4,500	6,510	2,010
Sale of capital assets	650,000	650,000	650,000	-
Total other financing sources	654,500	654,500	656,510	2,010
Total revenues and other financing sources	34,085,351	34,085,351	35,217,813	1,132,462
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	890,510	890,510
Tort fund revenues	3,290,898	3,290,898	3,309,041	18,143
Total general fund revenues as reported	<u>\$ 37,376,249</u>	<u>\$ 37,376,249</u>	<u>\$ 39,417,364</u>	<u>\$ 2,041,115</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government				
Management Information Systems (MIS)				
Personal services	\$ 135,477	\$ 137,477	\$ 137,868	\$ 391
Capital outlay	33,803	33,803	33,618	(185)
Other services and charges	720	720	428	(292)
Total MIS	170,000	172,000	171,914	(86)
Board of Review				
Personal services	\$ 28,700	\$ 28,700	\$ 31,092	\$ 2,392
Supplies	1,300	1,300	385	(915)
Total Board of Review	30,000	30,000	31,477	1,477
County Administration				
Personal services	\$ 228,850	\$ 236,850	\$ 238,550	\$ 1,700
Contractual services	90,500	90,500	85,632	(4,868)
Supplies	4,250	4,250	6,793	2,543
Other services and charges	19,400	19,400	19,860	460
Total County Administration	343,000	351,000	350,835	(165)
Central Services				
Contractual services	\$ 153,000	\$ 153,000	\$ 147,657	\$ (5,343)
Supplies	-	-	2,980	2,980
Other services and charges	-	-	29,086	29,086
Debt service principal	17,000	17,000	-	(17,000)
Total Central Services	170,000	170,000	179,723	9,723
County Auditor				
Personal services	\$ 106,844	\$ 106,844	\$ 106,843	\$ (1)
Supplies	3,381	3,381	502	(2,879)
Other services and charges	2,875	2,875	2,822	(53)
Total County Auditor	113,100	113,100	110,167	(2,933)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 138,925	\$ 138,925	\$ 137,870	\$ (1,055)
Supplies	3,300	3,300	2,690	(610)
Other services and charges	750	750	690	(60)
Total County Recorder	142,975	142,975	141,250	(1,725)
Election Commission				
Personal services	\$ 285,000	\$ 285,000	\$ 253,184	\$ (31,816)
Contractual services	61,775	61,775	90,918	29,143
Supplies	69,225	69,225	38,086	(31,139)
Other services and charges	19,000	19,000	10,040	(8,960)
Total Election Commission	435,000	435,000	392,228	(42,772)
Regional Superintendent of Schools				
Contractual services	\$ 241,742	\$ 241,742	\$ 241,742	\$ -
Total Regional Superintendent of Schools	241,742	241,742	241,742	-
County Clerk				
Personal services	\$ 146,594	\$ 146,594	\$ 130,790	\$ (15,804)
Supplies	16,806	16,806	8,596	(8,210)
Other services and charges	10,800	10,800	5,166	(5,634)
Total County Clerk	174,200	174,200	144,552	(29,648)
Buildings and Grounds				
Personal services	\$ 607,491	\$ 33,370	\$ 607,470	\$ 574,100
Contractual services	112,200	236,200	235,354	(846)
Supplies	33,370	103,440	33,376	(70,064)
Capital outlay	7,642	201,288	7,604	(193,684)
Other services and charges	100,698	459,103	149,047	(310,056)
Total Buildings and Grounds	861,401	1,033,401	1,032,851	(550)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	\$ 15,000	\$ 15,000	\$ 55,250	\$ 40,250
Capital outlay	75,000	75,000	183,836	108,836
Other services and charges	5,475	5,475	3,000	(2,475)
Debt service principal	488,620	488,620	571,968	83,348
Debt service interest	44,125	44,125	36,380	(7,745)
Total Capital Development	628,220	628,220	850,434	222,214
Health Insurance				
Other services and charges	\$ 2,000	\$ 2,000	\$ 2,887	\$ 887
Insurances	2,901,651	2,901,651	2,710,921	(190,730)
Total Health Insurance	2,903,651	2,903,651	2,713,808	(189,843)
Utilities				
Other services and charges	\$ 1,325,000	\$ 1,325,000	\$ 1,348,027	\$ 23,027
Total Utilities	1,325,000	1,325,000	1,348,027	23,027
Planning Department				
Personal services	\$ 612,900	\$ 445,900	\$ 424,967	\$ (20,933)
Contractual services	56,250	56,250	63,904	7,654
Supplies	13,600	13,600	5,793	(7,807)
Capital outlay	300,200	293,200	128,902	(164,298)
Other services and charges	103,750	93,750	26,844	(66,906)
Insurances	24,000	12,000	10,521	(1,479)
Total Planning Department	1,110,700	914,700	660,931	(253,769)
County Treasurer				
Personal services	\$ 155,974	\$ 155,974	\$ 155,879	\$ (95)
Contractual services	950	950	941	(9)
Supplies	52,362	53,362	53,489	127
Other services and charges	9,107	9,107	9,075	(32)
Total County Treasurer	218,393	219,393	219,384	(9)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	\$ 109,100	\$ 109,100	\$ 93,857	\$ (15,243)
Contractual services	-	-	760	760
Supplies	700	700	678	(22)
Other services and charges	2,200	2,200	1,760	(440)
Total Finance Department	112,000	112,000	97,055	(14,945)
Supervisor of Assessments				
Personal services	\$ 219,725	\$ 219,725	\$ 202,319	\$ (17,406)
Contractual services	35,700	35,700	26,928	(8,772)
Supplies	6,600	6,600	2,904	(3,696)
Capital outlay	700	700	-	(700)
Other services and charges	2,275	2,275	2,128	(147)
Total Supervisor of Assessments	265,000	265,000	234,279	(30,721)
ZBA - BOA Planning				
Personal services	\$ 4,000	\$ 4,000	\$ 2,988	\$ (1,012)
Contractual services	4,500	4,500	4,676	176
Total ZBA - BOE Planning	8,500	8,500	7,664	(836)
Total General Government	9,252,882	9,239,882	8,928,321	(311,561)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 148,150	\$ 148,150	\$ 145,914	\$ (2,236)
Contractual services	167,587	167,587	134,379	(33,208)
Supplies	2,650	2,650	6,314	3,664
Capital outlay	2,300	2,300	520	(1,780)
Other services and charges	18,320	18,320	15,134	(3,186)
Insurances	2,020	2,020	1,984	(36)
Total Circuit Court	341,027	341,027	304,245	(36,782)
Circuit Clerk				
Personal services	\$ 942,752	\$ 942,752	\$ 1,070,721	\$ 127,969
Contractual services	7,900	7,900	8,275	375
Supplies	42,000	42,000	49,479	7,479
Other services and charges	-	-	350	350
Total Circuit Clerk	992,652	992,652	1,128,825	136,173
Child Support and Maintenance				
Personal services	\$ 26,450	\$ 26,450	\$ 19,388	\$ (7,062)
Supplies	1,550	1,550	2,658	1,108
Total Child Support and Maintenance	28,000	28,000	22,046	(5,954)
Jury Commission				
Personal services	\$ 41,467	\$ 41,467	\$ 43,058	\$ 1,591
Contractual services	2,265	2,265	450	(1,815)
Supplies	18,433	18,433	16,629	(1,804)
Capital outlay	10,500	10,500	6,243	(4,257)
Other services and charges	39,335	39,335	27,128	(12,207)
Total Jury Commission	112,000	112,000	93,508	(18,492)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	\$ 1,608,790	\$ 1,608,790	\$ 1,517,136	\$ (91,654)
Contractual services	18,926	18,926	52,810	33,884
Supplies	43,466	43,466	77,079	33,613
Capital outlay	12,200	12,200	15,106	2,906
Other services and charges	101,608	101,608	48,043	(53,565)
Insurances	54,550	54,550	27,418	(27,132)
Total States Attorney	1,839,540	1,839,540	1,737,592	(101,948)
Public Defender				
Personal services	\$ 865,215	\$ 865,215	\$ 856,925	\$ (8,290)
Contractual Services	-	-	2,316	2,316
Supplies	5,750	5,750	6,066	316
Other services and charges	6,550	6,550	3,563	(2,987)
Total Public Defender	877,515	877,515	868,870	(8,645)
Probation				
Personal services	\$ 1,784,775	\$ 1,784,775	\$ 1,676,683	\$ (108,092)
Supplies	5,500	5,500	7,453	1,953
Capital outlay	32,700	32,700	22,865	(9,835)
Other services and charges	31,080	31,080	6,058	(25,022)
Insurances	-	-	8,327	8,327
Total Probation	1,854,055	1,854,055	1,721,386	(132,669)
DNDC				
Contractual Services	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Other services and charges	93,000	93,000	327	(92,673)
Total DNDC	95,000	95,000	327	(94,673)
Juvenile Detention Center				
Contractual services	\$ 650,000	\$ 650,000	\$ 650,000	\$ -
Total Juvenile Detention Center	650,000	650,000	650,000	-
Total Judiciary and Court Related	6,789,789	6,789,789	6,526,799	(262,990)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	\$ 3,912,515	\$ 4,123,515	\$ 3,978,365	\$ (145,150)
Contractual services	86,000	86,000	72,809	(13,191)
Supplies	27,700	27,700	42,756	15,056
Capital outlay	2,500	2,500	60,566	58,066
Other services and charges	342,700	342,700	454,396	111,696
Insurances	51,300	51,300	36,136	(15,164)
Total Sheriff's Office	4,422,715	4,633,715	4,645,028	11,313
Corrections				
Personal services	\$ 10,017,260	\$ 9,794,260	\$ 9,351,271	\$ (442,989)
Contractual services	90,000	90,000	61,708	(28,292)
Supplies	63,700	63,700	66,515	2,815
Capital outlay	3,500	3,500	38,308	34,808
Other services and charges	1,948,600	1,948,600	2,032,888	84,288
Insurances	-	-	4,324	4,324
Total Corrections	12,123,060	11,900,060	11,555,014	(345,046)
Auxiliary Police				
Other services and charges	\$ 3,000	\$ 3,000	\$ -	(3,000)
Total Auxiliary Police	3,000	3,000	-	(3,000)
Coroner				
Personal services	\$ 304,900	\$ 317,900	\$ 340,112	\$ 22,212
Contractual services	209,940	209,940	187,925	(22,015)
Supplies	2,600	2,600	8,181	5,581
Capital outlay	300	300	240	(60)
Other services and charges	25,760	25,760	19,888	(5,872)
Total Coroner	543,500	556,500	556,346	(154)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	\$ 741,745	\$ 741,745	\$ 741,745	\$ -
Total Dispatch Services	741,745	741,745	741,745	-
Merit Commission				
Personal services	\$ 500	\$ 500	\$ -	\$ (500)
Other services and charges	500	12,500	12,653	153
Total Merit Commission	1,000	13,000	12,653	(347)
ESDA				
Personal services	\$ 177,460	\$ 177,460	\$ 148,337	\$ (29,123)
Contractual services	3,200	3,200	4,352	1,152
Supplies	2,150	2,150	2,352	202
Capital outlay	-	-	11,584	11,584
Other services and charges	24,850	24,850	27,259	2,409
Insurances	-	-	12,236	12,236
Total ESDA	207,660	207,660	206,120	(1,540)
Total Public Safety	18,042,680	18,055,680	17,716,906	(338,774)
Other financing uses:				
Transfers out	\$ -	\$ -	\$ 22,220	\$ 22,220
Total other financing uses	-	-	22,220	22,220
Total expenditures and other financing uses	34,085,351	34,085,351	33,194,246	(891,105)
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	890,510	890,510
Tort fund expenditures	3,365,200	3,540,200	3,389,748	(150,452)
Total general fund expenditures as reported	<u>\$ 37,450,551</u>	<u>\$ 37,625,551</u>	<u>\$ 37,474,504</u>	<u>\$ (151,047)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 7,218,174	\$ 7,218,174	\$ 7,216,322	\$ (1,852)
Intergovernmental	31,500	31,500	59,292	27,792
Interest on investments	3,100	3,100	426	(2,674)
Total revenues	<u>7,252,774</u>	<u>7,252,774</u>	<u>7,276,040</u>	<u>23,266</u>
Expenditures:				
Personal services	<u>7,050,000</u>	<u>7,050,000</u>	<u>6,615,115</u>	<u>(434,885)</u>
Total expenditures	<u>7,050,000</u>	<u>7,050,000</u>	<u>6,615,115</u>	<u>(434,885)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 202,774</u>	<u>\$ 202,774</u>	<u>\$ 660,925</u>	<u>\$ 458,151</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 2,205,610	\$ 2,205,610	\$ 2,235,956	\$ 30,346
Charges for services	325,750	325,750	579,796	254,046
Interest on investments	8,500	8,500	742	(7,758)
Miscellaneous	1,410	1,410	14,003	12,593
Total revenues	<u>2,541,270</u>	<u>2,541,270</u>	<u>2,830,497</u>	<u>289,227</u>
Expenditures:				
Personal services	2,136,175	2,136,175	1,420,674	(715,501)
Contractual services	202,450	202,450	35,940	(166,510)
Supplies	1,041,200	1,041,200	796,996	(244,204)
Capital outlay	1,090,000	1,090,000	474,937	(615,063)
Other services and charges	433,225	433,225	288,604	(144,621)
Total expenditures	<u>4,903,050</u>	<u>4,903,050</u>	<u>3,017,151</u>	<u>(1,885,899)</u>
Excess (deficiency) of revenues over expenditures	(2,361,780)	(2,361,780)	(186,654)	2,175,126
Other financing sources (uses):				
Sale of capital assets	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>
Net change in fund balance	<u>\$ (2,361,780)</u>	<u>\$ (2,361,780)</u>	<u>\$ (160,654)</u>	<u>\$ 2,201,126</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Bridge Fund
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 846,411	\$ 846,411	\$ 860,635	\$ 14,224
Interest on investments	<u>6,200</u>	<u>6,200</u>	<u>1,159</u>	<u>(5,041)</u>
Total revenues	<u>852,611</u>	<u>852,611</u>	<u>861,794</u>	<u>9,183</u>
Expenditures:				
Contractual services	-	-	11,926	11,926
Capital outlay	<u>6,562,044</u>	<u>6,562,044</u>	<u>937,465</u>	<u>(5,624,579)</u>
Total expenditures	<u>6,562,044</u>	<u>6,562,044</u>	<u>949,391</u>	<u>(5,612,653)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (5,709,433)</u>	<u>\$ (5,709,433)</u>	<u>\$ (87,597)</u>	<u>\$ 5,621,836</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
American Rescue Plan Fund
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ -	\$ 11,000,000	\$ 974,711	\$ (10,025,289)
Interest on investments	-	-	533	533
Total revenues	-	11,000,000	975,244	(10,024,756)
Expenditures:				
Personal services	-	-	626,699	626,699
Contractual services	-	-	108,408	108,408
Supplies	-	-	6,489	6,489
Capital outlay	-	-	72,517	72,517
Other services and charges	-	11,000,000	160,598	(10,839,402)
Total expenditures	-	11,000,000	974,711	(10,025,289)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 533	\$ 533

Kankakee County, Illinois
Budgetary Comparison Schedule
ARPA Lost Revenue Fund
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ -	\$ 5,000,000	\$ 1,365,051	\$ (3,634,949)
Total revenues	-	5,000,000	1,365,051	(3,634,949)
Expenditures:				
Supplies	-	-	224	224
Capital outlay	-	-	1,364,827	1,364,827
Other services and charges	-	5,000,000	-	(5,000,000)
Total expenditures	-	5,000,000	1,365,051	(3,634,949)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the Year Ended November 30, 2021

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, 2021.

	<u>Excess</u>
Law Library	\$5,378
Marriage	2,944
Public Building Commission – Health Department	185,170
Public Building Commission	24,422

Other Supplementary Information

Kankakee County, Illinois
Tort Liability Insurance Fund
Other Supplementary Information – Disclosure of Tort Expenditures under PA 91-0628
As of and for the Year Ended November 30, 2021

Property and liability insurance	\$1,089,940
Workmen's compensation insurance	633,799
Salaries (States Attorney, Civil Division and administrative) and related benefits	786,256
Illinois Department of Employment Security, unemployment insurance	76,897
Miscellaneous claims, net of insurance reimbursements	350,539
Equipment	333,318
Other	<u>118,999</u>
	<u>\$3,389,748</u>

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2021

	General Fund	Tort Fund	Total General Fund
Assets			
Cash	\$ 1,490,148	\$ 3,067,913	\$ 4,558,061
Investments, at cost	1,845	7,128	8,973
Receivables (net of applicable allowances for estimated uncollectible amounts):			
Taxes, including interest, penalties, and liens	6,277,592	2,861,555	9,139,147
Accounts	1,206,220	225	1,206,445
Prepaid items	132,906	56,567	189,473
Due from other funds	212,384	-	212,384
Due from other governments	2,922,316	-	2,922,316
Inventory, at cost	11,394	-	11,394
Total assets	<u>\$ 12,254,805</u>	<u>\$ 5,993,388</u>	<u>\$18,248,193</u>
Liabilities			
Vouchers and accounts payable	\$ 946,935	\$ 132,888	\$ 1,079,823
Accrued compensation	1,016,130	37,101	1,053,231
Due to other funds	4,214	-	4,214
Unearned revenue	108,276	-	108,276
Total liabilities	<u>2,075,555</u>	<u>169,989</u>	<u>2,245,544</u>
Deferred inflows of resources			
Property taxes related to a future period	6,277,592	2,861,555	9,139,147
Unavailable revenues	241,302	-	241,302
Total deferred inflows of resources	<u>6,518,894</u>	<u>2,861,555</u>	<u>9,380,449</u>
Fund balances			
Non-spendable:			
Prepaid items	132,906	56,567	189,473
Inventory	11,394	-	11,394
Restricted for:			
Tort liability/claims	-	2,905,277	2,905,277
Unassigned	3,516,056	-	3,516,056
Total fund balances	<u>3,660,356</u>	<u>2,961,844</u>	<u>6,622,200</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,254,805</u>	<u>\$ 5,993,388</u>	<u>\$ 18,248,193</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the Year Ended November 30, 2021

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$12,537,717	\$ 3,306,582	\$ 15,844,299
Intergovernmental	9,361,308	1,817	9,363,125
Charges for services	12,721,163	-	12,721,163
Licenses and permits	349,783	-	349,783
Fines and forfeits	468,581	-	468,581
Interest on investments	531	642	1,173
Miscellaneous	12,730	-	12,730
Total revenues	<u>35,451,813</u>	<u>3,309,041</u>	<u>38,760,854</u>
Expenditures:			
Current:			
General government	7,966,013	3,056,430	11,022,443
Judiciary and court related	6,482,065	-	6,482,065
Public safety	18,496,718	-	18,496,718
Capital outlay	509,392	333,318	842,710
Debt service principal	571,968	-	571,968
Debt service interest	36,380	-	36,380
Total expenditures	<u>34,062,536</u>	<u>3,389,748</u>	<u>37,452,284</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,389,277</u>	<u>(80,707)</u>	<u>1,308,570</u>
Other financing sources (uses):			
Transfers in	6,510	-	6,510
Transfers out	(22,220)	-	(22,220)
Sale of capital assets	650,000	-	650,000
Total other financing sources (uses)	<u>634,290</u>	<u>-</u>	<u>634,290</u>
Net change in fund balances	2,023,567	(80,707)	1,942,860
Fund balances, beginning of year - restated	<u>1,636,789</u>	<u>3,042,551</u>	<u>4,679,340</u>
Fund balances, end of year	<u>\$ 3,660,356</u>	<u>\$ 2,961,844</u>	<u>\$ 6,622,200</u>

Kankakee County, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds
November 30, 2021

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 9,308,891	\$ 729,802	\$ 72,243	\$ 10,110,936
Investments, at cost	10,191,664	-	-	10,191,664
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	1,654,744	1,956,991	-	3,611,735
Accounts	234,663	-	-	234,663
Prepaid items	78,119	-	-	78,119
Due from other funds	4,852	-	-	4,852
Due from other governments	1,569,726	-	-	1,569,726
Inventory, at cost	188,395	-	-	188,395
Other assets	28,871	-	-	28,871
Total assets	<u>\$ 23,259,925</u>	<u>\$ 2,686,793</u>	<u>\$ 72,243</u>	<u>\$ 26,018,961</u>
Liabilities				
Vouchers and accounts payable	\$ 1,327,818	\$ -	\$ -	\$ 1,327,818
Accrued compensation	102,767	-	-	102,767
Due to other funds	289,062	-	-	289,062
Unearned grant revenue	152,201	-	-	152,201
Total liabilities	<u>1,871,848</u>	<u>-</u>	<u>-</u>	<u>1,871,848</u>
Deferred inflows of resources				
Property taxes related to a future period	1,654,744	1,956,991	-	3,611,735
Unavailable revenues	199,529	-	-	199,529
Total deferred inflows of resources	<u>1,854,273</u>	<u>1,956,991</u>	<u>-</u>	<u>3,811,264</u>
Fund balances				
Non-spendable:				
Prepaid items	78,119	-	-	78,119
Inventory	131,212	-	-	131,212
Restricted for:				
General government	1,796,285	-	-	1,796,285
Debt service	-	729,802	-	729,802
Judiciary and court	1,744,020	-	-	1,744,020
Public safety	292,842	-	-	292,842
Health and welfare	3,735,834	-	-	3,735,834
Transportation	11,306,644	-	-	11,306,644
Economic development	2,168	-	-	2,168
Public building commission	342,382	-	-	342,382
Capital projects	-	-	72,243	72,243
Assigned - judiciary and court	108,909	-	-	108,909
Unassigned	(4,611)	-	-	(4,611)
Total fund balances	<u>19,533,804</u>	<u>729,802</u>	<u>72,243</u>	<u>20,335,849</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 23,259,925</u>	<u>\$ 2,686,793</u>	<u>\$ 72,243</u>	<u>\$ 26,018,961</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2021

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 1,652,559	\$ 1,993,311	\$ -	\$ 3,645,870
Intergovernmental	13,047,594	-	-	13,047,594
Licenses and permits	250,765	-	-	250,765
Fines and fees	2,071,353	-	-	2,071,353
Interest on investments	13,730	41	-	13,771
Miscellaneous	217,454	37,728	-	255,182
Total revenues	<u>17,253,455</u>	<u>2,031,080</u>	<u>-</u>	<u>19,284,535</u>
Expenditures:				
Current:				
General government	553,529	15,000	64,010	632,539
Judiciary and court related	768,922	-	2,500	771,422
Public safety	159,326	-	-	159,326
Public health and welfare	3,431,572	-	-	3,431,572
Transportation	5,886,220	-	-	5,886,220
Economic development	2,433,853	-	-	2,433,853
Capital outlay	811,641	-	8,560	820,201
Debt service principal	4,066	1,834,312	-	1,838,378
Debt service interest	-	357,145	-	357,145
Total expenditures	<u>14,049,129</u>	<u>2,206,457</u>	<u>75,070</u>	<u>16,330,656</u>
Excess (deficiency) of revenues over expenditures	<u>3,204,326</u>	<u>(175,377)</u>	<u>(75,070)</u>	<u>2,953,879</u>
Other financing sources (uses):				
Transfers in	280	185,170	-	185,450
Transfers out	(169,740)	-	-	(169,740)
Total other financing sources (uses)	<u>(169,460)</u>	<u>185,170</u>	<u>-</u>	<u>15,710</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>3,034,866</u>	<u>9,793</u>	<u>(75,070)</u>	<u>2,969,589</u>
Fund balance, beginning of year - restated	16,498,938	720,009	147,313	17,366,260
Fund balance, end of year	<u>\$ 19,533,804</u>	<u>\$ 729,802</u>	<u>\$ 72,243</u>	<u>\$ 20,335,849</u>

Kankakee County, Illinois
Balance Sheets
Nonmajor Special Revenue Funds
November 30, 2021

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation
Assets									
Cash	\$ 614,174	\$ 50,848	\$ 83,000	\$ 127,786	\$ 161	\$ 81,419	\$ 8,757	\$ 86,655	\$ 33,625
Investments, at cost	1,368	877	738	-	-	-	-	203	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	469	3,580	19,560	14,165	-	15,348	122	13,594	1,200
Prepaid items	1,467	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	138,312	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 617,478</u>	<u>\$ 55,305</u>	<u>\$ 103,298</u>	<u>\$ 141,951</u>	<u>\$ 138,473</u>	<u>\$ 96,767</u>	<u>\$ 8,879</u>	<u>\$ 100,452</u>	<u>\$ 34,825</u>
Liabilities									
Vouchers and accounts payable	\$ 4,123	\$ 1,679	\$ 8,200	\$ -	\$ 138,312	\$ -	\$ -	\$ -	\$ -
Accrued compensation	2,701	227	303	-	-	5,272	-	10,236	-
Due to other funds	-	-	-	-	-	-	-	358	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>6,824</u>	<u>1,906</u>	<u>8,503</u>	<u>-</u>	<u>138,312</u>	<u>5,272</u>	<u>-</u>	<u>10,594</u>	<u>-</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	1,467	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	609,187	53,399	94,795	141,951	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	89,858	34,825
Public safety	-	-	-	-	-	91,495	8,879	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	161	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>610,654</u>	<u>53,399</u>	<u>94,795</u>	<u>141,951</u>	<u>161</u>	<u>91,495</u>	<u>8,879</u>	<u>89,858</u>	<u>34,825</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 617,478</u>	<u>\$ 55,305</u>	<u>\$ 103,298</u>	<u>\$ 141,951</u>	<u>\$ 138,473</u>	<u>\$ 96,767</u>	<u>\$ 8,879</u>	<u>\$ 100,452</u>	<u>\$ 34,825</u>

Kankakee County, Illinois
Balance Sheets
Nonmajor Special Revenue Funds
November 30, 2021

	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney	SAO Diversion Accountability	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund
Assets									
Cash	\$ 10,917	\$ 402,563	\$ 69,161	\$ 79,429	\$ 23,456	\$ 26,893	\$ 9,894	\$ 4,714	\$ 26,161
Investments, at cost	-	1,346	-	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	2,809	7,153	112,770	3,500	-	-	36	349	359
Prepaid items	-	-	-	70	-	-	-	-	-
Due from other funds	-	-	-	900	-	1,120	1,120	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 13,726</u>	<u>\$ 411,062</u>	<u>\$ 181,931</u>	<u>\$ 83,899</u>	<u>\$ 23,456</u>	<u>\$ 28,013</u>	<u>\$ 11,050</u>	<u>\$ 5,063</u>	<u>\$ 26,520</u>
Liabilities									
Vouchers and accounts payable	\$ 10,786	\$ 4,111	\$ -	\$ 1,153	\$ 5,000	\$ -	\$ -	\$ 524	\$ -
Accrued compensation	-	-	-	287	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>10,786</u>	<u>4,111</u>	<u>-</u>	<u>1,440</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>524</u>	<u>-</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	70	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	2,940	406,951	181,931	-	18,456	28,013	11,050	4,539	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	82,389	-	-	-	-	26,520
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>2,940</u>	<u>406,951</u>	<u>181,931</u>	<u>82,459</u>	<u>18,456</u>	<u>28,013</u>	<u>11,050</u>	<u>4,539</u>	<u>26,520</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,726</u>	<u>\$ 411,062</u>	<u>\$ 181,931</u>	<u>\$ 83,899</u>	<u>\$ 23,456</u>	<u>\$ 28,013</u>	<u>\$ 11,050</u>	<u>\$ 5,063</u>	<u>\$ 26,520</u>

Kankakee County, Illinois
Balance Sheets
Nonmajor Special Revenue Funds
November 30, 2021

	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation	Arrestee Medical	Sheriff TBL Account	Coroner's Fee
Assets									
Cash	\$ 35,604	\$ 50,987	\$ 666,559	\$ 190,108	\$ 280	\$ 890	\$ 7,707	\$ 1,100	\$ 108,303
Investments, at cost	-	-	9,881	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	247	4,528	13,558	3,093	-	82	690	-	100
Prepaid items	-	-	76,503	-	-	-	-	-	-
Due from other funds	-	280	1,432	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 35,851</u>	<u>\$ 55,795</u>	<u>\$ 767,933</u>	<u>\$ 193,201</u>	<u>\$ 280</u>	<u>\$ 972</u>	<u>\$ 8,397</u>	<u>\$ 1,100</u>	<u>\$ 108,403</u>
Liabilities									
Vouchers and accounts payable	\$ -	\$ -	\$ 65,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573
Accrued compensation	-	936	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	280	-	6,510	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>936</u>	<u>65,473</u>	<u>-</u>	<u>280</u>	<u>-</u>	<u>6,510</u>	<u>-</u>	<u>573</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	-	-	76,503	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	35,851	54,859	625,957	193,201	-	972	-	-	-
Public safety	-	-	-	-	-	-	1,887	1,100	107,830
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>35,851</u>	<u>54,859</u>	<u>702,460</u>	<u>193,201</u>	<u>-</u>	<u>972</u>	<u>1,887</u>	<u>1,100</u>	<u>107,830</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,851</u>	<u>\$ 55,795</u>	<u>\$ 767,933</u>	<u>\$ 193,201</u>	<u>\$ 280</u>	<u>\$ 972</u>	<u>\$ 8,397</u>	<u>\$ 1,100</u>	<u>\$ 108,403</u>

Kankakee County, Illinois
Balance Sheets
Nonmajor Special Revenue Funds
November 30, 2021

	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	Matching Tax	Township Bridge	Township Motor Fuel Tax
Assets									
Cash	\$ 1,206,945	\$ 30,471	\$ 316,174	\$ 2	\$ 81,649	\$ 516,261	\$ 2,888,462	\$ 50,094	\$ 136,434
Investments, at cost	2,034,898	-	-	-	-	4,353,143	658,802	-	3,126,699
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	519,689	-	269,630	-	-	-	865,425	-	-
Accounts	14,237	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	700,434	-	-	-	-	208,023	-	-	156,136
Inventory, at cost	86,479	-	-	-	-	101,916	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 4,562,682</u>	<u>\$ 30,471</u>	<u>\$ 585,804</u>	<u>\$ 2</u>	<u>\$ 81,649</u>	<u>\$ 5,179,343</u>	<u>\$ 4,412,689</u>	<u>\$ 50,094</u>	<u>\$ 3,419,269</u>
Liabilities									
Vouchers and accounts payable	\$ 156,166	\$ 5,854	\$ 5,033	\$ -	\$ -	\$ 33,815	\$ 491,443	\$ 54,705	\$ 134,464
Accrued compensation	70,185	-	917	-	-	1,715	-	-	-
Due to other funds	-	-	10,006	-	-	60,493	15,547	-	-
Unearned revenue	151,678	-	523	-	-	-	-	-	-
Total liabilities	<u>378,029</u>	<u>5,854</u>	<u>16,479</u>	<u>-</u>	<u>-</u>	<u>96,023</u>	<u>506,990</u>	<u>54,705</u>	<u>134,464</u>
Deferred inflows of resources									
Property taxes related to a future period	519,689	-	269,630	-	-	-	865,425	-	-
Unavailable revenues	199,529	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>719,218</u>	<u>-</u>	<u>269,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>865,425</u>	<u>-</u>	<u>-</u>
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Inventory	29,296	-	-	-	-	101,916	-	-	-
Restricted for:									
General government	-	24,617	-	-	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	2	81,649	-	-	-	-
Health and welfare	3,436,139	-	299,695	-	-	-	-	-	-
Transportation	-	-	-	-	-	4,981,404	3,040,274	-	3,284,805
Economic development	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(4,611)	-
Total fund balances	<u>3,465,435</u>	<u>24,617</u>	<u>299,695</u>	<u>2</u>	<u>81,649</u>	<u>5,083,320</u>	<u>3,040,274</u>	<u>(4,611)</u>	<u>3,284,805</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,562,682</u>	<u>\$ 30,471</u>	<u>\$ 585,804</u>	<u>\$ 2</u>	<u>\$ 81,649</u>	<u>\$ 5,179,343</u>	<u>\$ 4,412,689</u>	<u>\$ 50,094</u>	<u>\$ 3,419,269</u>

Kankakee County, Illinois
Balance Sheets
Nonmajor Special Revenue Funds
November 30, 2021

	Geographical Information System	Contract Appraisal Work	Drug Court	Teen Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Assets								
Cash	\$ 851,222	\$ 23,799	\$ 28,970	\$ 19,758	\$ 5,805	\$ 2,167	\$ 349,527	\$ 9,308,891
Investments, at cost	3,709	-	-	-	-	-	-	10,191,664
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	1,654,744
Accounts	864	-	1,497	753	-	-	-	234,663
Prepaid items	-	-	-	-	-	-	79	78,119
Due from other funds	-	-	-	-	-	-	-	4,852
Due from other governments	-	-	-	-	-	366,821	-	1,569,726
Inventory, at cost	-	-	-	-	-	-	-	188,395
Other assets	-	-	-	-	-	28,871	-	28,871
Total assets	<u>\$ 855,795</u>	<u>\$ 23,799</u>	<u>\$ 30,467</u>	<u>\$ 20,511</u>	<u>\$ 5,805</u>	<u>\$ 397,859</u>	<u>\$ 349,606</u>	<u>\$ 23,259,925</u>
Liabilities								
Vouchers and accounts payable	\$ 371	\$ -	\$ 2,166	\$ -	\$ -	\$ 196,722	\$ 7,145	\$ 1,327,818
Accrued compensation	6,887	-	-	-	-	3,101	-	102,767
Due to other funds	-	-	-	-	-	195,868	-	289,062
Unearned revenue	-	-	-	-	-	-	-	152,201
Total liabilities	<u>7,258</u>	<u>-</u>	<u>2,166</u>	<u>-</u>	<u>-</u>	<u>395,691</u>	<u>7,145</u>	<u>1,871,848</u>
Deferred inflows of resources								
Property taxes related to a future period	-	-	-	-	-	-	-	1,654,744
Unavailable revenues	-	-	-	-	-	-	-	199,529
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,854,273</u>
Fund balances								
Non-spendable:								
Prepaid items	-	-	-	-	-	-	79	78,119
Inventory	-	-	-	-	-	-	-	131,212
Restricted for:								
General government	848,537	23,799	-	-	-	-	-	1,796,285
Judiciary and court	-	-	28,301	20,511	5,805	-	-	1,744,020
Public safety	-	-	-	-	-	-	-	292,842
Health and welfare	-	-	-	-	-	-	-	3,735,834
Transportation	-	-	-	-	-	-	-	11,306,644
Economic development	-	-	-	-	-	2,168	-	2,168
Public building commission	-	-	-	-	-	-	342,382	342,382
Assigned - judiciary and court	-	-	-	-	-	-	-	108,909
Unassigned	-	-	-	-	-	-	-	(4,611)
Total fund balances	<u>848,537</u>	<u>23,799</u>	<u>28,301</u>	<u>20,511</u>	<u>5,805</u>	<u>2,168</u>	<u>342,461</u>	<u>19,533,804</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 855,795</u>	<u>\$ 23,799</u>	<u>\$ 30,467</u>	<u>\$ 20,511</u>	<u>\$ 5,805</u>	<u>\$ 397,859</u>	<u>\$ 349,606</u>	<u>\$ 23,259,925</u>

Kankakee County, Illinois
Statements of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	598,839	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	298,702	44,610	83,047	14,165	-	202,648	1,929	200,912	8,550
Interest on investments	126	27	28	61	33	11	2	21	27
Miscellaneous	-	-	3,775	-	-	-	-	-	-
Total revenues	<u>298,828</u>	<u>44,637</u>	<u>86,850</u>	<u>14,226</u>	<u>598,872</u>	<u>202,659</u>	<u>1,931</u>	<u>200,933</u>	<u>8,577</u>
Expenditures:									
General government	249,895	50,545	47,668	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	228,632	6,000
Public safety	-	-	-	-	-	148,067	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	598,837	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	5,651	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>255,546</u>	<u>50,545</u>	<u>47,668</u>	<u>-</u>	<u>598,837</u>	<u>148,067</u>	<u>-</u>	<u>228,632</u>	<u>6,000</u>
Excess (deficiency) of revenues over expenditures	<u>43,282</u>	<u>(5,908)</u>	<u>39,182</u>	<u>14,226</u>	<u>35</u>	<u>54,592</u>	<u>1,931</u>	<u>(27,699)</u>	<u>2,577</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
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>43,282</u>	<u>(5,908)</u>	<u>39,182</u>	<u>14,226</u>	<u>35</u>	<u>54,592</u>	<u>1,931</u>	<u>(27,699)</u>	<u>2,577</u>
Fund balance, beginning of year - restated	<u>567,372</u>	<u>59,307</u>	<u>55,613</u>	<u>127,725</u>	<u>126</u>	<u>36,903</u>	<u>6,948</u>	<u>117,557</u>	<u>32,248</u>
Fund balance, end of year	<u>\$ 610,654</u>	<u>\$ 53,399</u>	<u>\$ 94,795</u>	<u>\$ 141,951</u>	<u>\$ 161</u>	<u>\$ 91,495</u>	<u>\$ 8,879</u>	<u>\$ 89,858</u>	<u>\$ 34,825</u>

Kankakee County, Illinois
Statements of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney	SAO Diversion Accountability	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	37,843	78,678	134,253	32,681	-	-	342	4,917	15,279
Interest on investments	19	88	29	38	14	3	5	1	4
Miscellaneous	-	-	-	8,829	-	7,300	-	-	-
Total revenues	<u>37,862</u>	<u>78,766</u>	<u>134,282</u>	<u>41,548</u>	<u>14</u>	<u>7,303</u>	<u>347</u>	<u>4,918</u>	<u>15,283</u>
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	64,378	34,221	7,676	46,888	11,957	1,876	3,000	-	1,542
Public safety	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	5,570	-	1,659	-	-	-	7,375	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>64,378</u>	<u>39,791</u>	<u>7,676</u>	<u>48,547</u>	<u>11,957</u>	<u>1,876</u>	<u>3,000</u>	<u>7,375</u>	<u>1,542</u>
Excess (deficiency) of revenues over expenditures	<u>(26,516)</u>	<u>38,975</u>	<u>126,606</u>	<u>(6,999)</u>	<u>(11,943)</u>	<u>5,427</u>	<u>(2,653)</u>	<u>(2,457)</u>	<u>13,741</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
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>(26,516)</u>	<u>38,975</u>	<u>126,606</u>	<u>(6,999)</u>	<u>(11,943)</u>	<u>5,427</u>	<u>(2,653)</u>	<u>(2,457)</u>	<u>13,741</u>
Fund balance, beginning of year - restated	<u>29,456</u>	<u>367,976</u>	<u>55,325</u>	<u>89,458</u>	<u>30,399</u>	<u>22,586</u>	<u>13,703</u>	<u>6,996</u>	<u>12,779</u>
Fund balance, end of year	<u>\$ 2,940</u>	<u>\$ 406,951</u>	<u>\$ 181,931</u>	<u>\$ 82,459</u>	<u>\$ 18,456</u>	<u>\$ 28,013</u>	<u>\$ 11,050</u>	<u>\$ 4,539</u>	<u>\$ 26,520</u>

Kankakee County, Illinois
Statements of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation	Arrestee Medical	Sheriff TBL Account	Coroner's Fee
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	300
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	3,008	55,486	200,309	45,443	280	495	4,330	-	50,468
Interest on investments	28	9	1,147	38	-	-	3	-	11
Miscellaneous	-	1,000	107,000	-	-	-	-	-	-
Total revenues	<u>3,036</u>	<u>56,495</u>	<u>308,456</u>	<u>45,481</u>	<u>280</u>	<u>495</u>	<u>4,333</u>	<u>-</u>	<u>50,779</u>
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	29,865	317,102	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	11,259
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,064	-	-	-	-	-	37,516
Debt service principal	-	-	-	-	-	-	-	-	4,066
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>29,865</u>	<u>318,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,841</u>
Excess (deficiency) of revenues over expenditures	<u>3,036</u>	<u>26,630</u>	<u>(9,710)</u>	<u>45,481</u>	<u>280</u>	<u>495</u>	<u>4,333</u>	<u>-</u>	<u>(2,062)</u>
Other financing sources (uses):									
Transfers in	-	280	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(280)	-	(6,510)	-	-
Total other financing sources (uses)	<u>-</u>	<u>280</u>	<u>-</u>	<u>-</u>	<u>(280)</u>	<u>-</u>	<u>(6,510)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>3,036</u>	<u>26,910</u>	<u>(9,710)</u>	<u>45,481</u>	<u>-</u>	<u>495</u>	<u>(2,177)</u>	<u>-</u>	<u>(2,062)</u>
Fund balance, beginning of year - restated	<u>32,815</u>	<u>27,949</u>	<u>712,170</u>	<u>147,720</u>	<u>-</u>	<u>477</u>	<u>4,064</u>	<u>1,100</u>	<u>109,892</u>
Fund balance, end of year	<u>\$ 35,851</u>	<u>\$ 54,859</u>	<u>\$ 702,460</u>	<u>\$ 193,201</u>	<u>\$ -</u>	<u>\$ 972</u>	<u>\$ 1,887</u>	<u>\$ 1,100</u>	<u>\$ 107,830</u>

Kankakee County, Illinois
Statements of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	County Motor Fuel Tax	Matching Tax	Township Bridge	Township Motor Fuel Tax
Revenues:									
Property taxes	\$ 533,177	\$ -	\$ 258,747	\$ -	\$ -	\$ -	\$ 860,635	\$ -	\$ -
Intergovernmental	3,083,270	-	3,494	-	-	4,070,126	-	-	2,857,712
Licenses and permits	250,765	-	-	-	-	-	-	-	-
Fines and fees	230,147	-	-	-	-	-	-	-	-
Interest on investments	900	7	189	-	68	1,830	2,265	36	2,258
Miscellaneous	21,604	45,500	446	-	-	-	-	-	-
Total revenues	<u>4,119,863</u>	<u>45,507</u>	<u>262,876</u>	<u>-</u>	<u>68</u>	<u>4,071,956</u>	<u>862,900</u>	<u>36</u>	<u>2,859,970</u>
Expenditures:									
General government	-	43,693	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public health and welfare	3,252,216	-	179,356	-	-	-	-	-	-
Transportation	-	-	-	-	-	2,525,488	-	309,346	2,452,549
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	38,448	-	14,633	-	-	-	670,897	-	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>3,290,664</u>	<u>43,693</u>	<u>193,989</u>	<u>-</u>	<u>-</u>	<u>2,525,488</u>	<u>670,897</u>	<u>309,346</u>	<u>2,452,549</u>
Excess (deficiency) of revenues over expenditures	<u>829,199</u>	<u>1,814</u>	<u>68,887</u>	<u>-</u>	<u>68</u>	<u>1,546,468</u>	<u>192,003</u>	<u>(309,310)</u>	<u>407,421</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(162,950)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(162,950)</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>666,249</u>	<u>1,814</u>	<u>68,887</u>	<u>-</u>	<u>68</u>	<u>1,546,468</u>	<u>192,003</u>	<u>(309,310)</u>	<u>407,421</u>
Fund balance, beginning of year - restated	<u>2,799,186</u>	<u>22,803</u>	<u>230,808</u>	<u>2</u>	<u>81,581</u>	<u>3,536,852</u>	<u>2,848,271</u>	<u>304,699</u>	<u>2,877,384</u>
Fund balance, end of year	<u>\$ 3,465,435</u>	<u>\$ 24,617</u>	<u>\$ 299,695</u>	<u>\$ 2</u>	<u>\$ 81,649</u>	<u>\$ 5,083,320</u>	<u>\$ 3,040,274</u>	<u>\$ (4,611)</u>	<u>\$ 3,284,805</u>

Kankakee County, Illinois
Statements of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Geographical Information System	Contract Appraisal Work	Drug Court	Teen Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,652,559
Intergovernmental	-	-	-	-	-	2,433,853	-	13,047,594
Licenses and permits	-	-	-	-	-	-	-	250,765
Fines and fees	291,164	-	17,833	13,044	790	-	-	2,071,353
Interest on investments	180	12	6	4	6	-	4,196	13,730
Miscellaneous	-	-	-	-	-	-	22,000	217,454
Total revenues	<u>291,344</u>	<u>12</u>	<u>17,839</u>	<u>13,048</u>	<u>796</u>	<u>2,433,853</u>	<u>26,196</u>	<u>17,253,455</u>
Expenditures:								
General government	137,306	-	-	-	-	-	24,422	553,529
Judiciary and court related	-	-	12,841	-	2,944	-	-	768,922
Public safety	-	-	-	-	-	-	-	159,326
Public health and welfare	-	-	-	-	-	-	-	3,431,572
Transportation	-	-	-	-	-	-	-	5,886,220
Economic development	-	-	-	-	-	2,433,853	-	2,433,853
Capital outlay	28,828	-	-	-	-	-	-	811,641
Debt service principal	-	-	-	-	-	-	-	4,066
Debt service interest	-	-	-	-	-	-	-	-
Total expenditures	<u>166,134</u>	<u>-</u>	<u>12,841</u>	<u>-</u>	<u>2,944</u>	<u>2,433,853</u>	<u>24,422</u>	<u>14,049,129</u>
Excess (deficiency) of revenues over expenditures	<u>125,210</u>	<u>12</u>	<u>4,998</u>	<u>13,048</u>	<u>(2,148)</u>	<u>-</u>	<u>1,774</u>	<u>3,204,326</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	280
Transfers out	-	-	-	-	-	-	-	(169,740)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(169,460)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>125,210</u>	<u>12</u>	<u>4,998</u>	<u>13,048</u>	<u>(2,148)</u>	<u>-</u>	<u>1,774</u>	<u>3,034,866</u>
Fund balance, beginning of year - restated	<u>723,327</u>	<u>23,787</u>	<u>23,303</u>	<u>7,463</u>	<u>7,953</u>	<u>2,168</u>	<u>340,687</u>	<u>16,498,938</u>
Fund balance, end of year	<u>\$ 848,537</u>	<u>\$ 23,799</u>	<u>\$ 28,301</u>	<u>\$ 20,511</u>	<u>\$ 5,805</u>	<u>\$ 2,168</u>	<u>\$ 342,461</u>	<u>\$ 19,533,804</u>

Kankakee County, Illinois
Combining Balance Sheet - Debt Service Funds
November 30, 2021

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Public Building Commission- Health Department	Total Debt Service Funds
Assets						
Cash	\$ 267,795	\$ 135,753	\$ 81,985	\$ 132,023	\$ 112,246	\$ 729,802
Receivables, (net, where applicable of allowance for uncollectibles):						
Taxes, including interest, penalties and liens	249,897	658,762	415,224	633,108	-	1,956,991
Total assets	<u>\$ 517,692</u>	<u>\$ 794,515</u>	<u>\$ 497,209</u>	<u>\$ 765,131</u>	<u>\$ 112,246</u>	<u>\$ 2,686,793</u>
Liabilities						
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources						
Property taxes related to future period	249,897	658,762	415,224	633,108	-	1,956,991
Fund balances						
Restricted for:						
Debt service	267,795	135,753	81,985	132,023	112,246	729,802
Total fund balances	<u>267,795</u>	<u>135,753</u>	<u>81,985</u>	<u>132,023</u>	<u>112,246</u>	<u>729,802</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 517,692</u>	<u>\$ 794,515</u>	<u>\$ 497,209</u>	<u>\$ 765,131</u>	<u>\$ 112,246</u>	<u>\$ 2,686,793</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2021

	2009	2011	2012	2012A	Public Building Commission- Health Department	Total Debt Service Funds
	Bond Series	Bond Series	Bond Series	Bond Series		
Revenues:						
Taxes	\$ 254,535	\$ 670,988	\$ 422,930	\$ 644,858	\$ -	\$ 1,993,311
Interest on investments	5	15	8	13	-	41
Miscellaneous	37,728	-	-	-	-	37,728
Total revenues	<u>292,268</u>	<u>671,003</u>	<u>422,938</u>	<u>644,871</u>	<u>-</u>	<u>2,031,080</u>
Expenditures:						
General government	-	5,000	5,000	5,000	-	15,000
Debt service principal	175,000	565,000	370,000	580,000	144,312	1,834,312
Debt service interest	114,310	97,576	47,628	56,773	40,858	357,145
Total expenditures	<u>289,310</u>	<u>667,576</u>	<u>422,628</u>	<u>641,773</u>	<u>185,170</u>	<u>2,206,457</u>
Excess (deficiency) of revenues over expenditures	<u>2,958</u>	<u>3,427</u>	<u>310</u>	<u>3,098</u>	<u>(185,170)</u>	<u>(175,377)</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	185,170	185,170
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,170</u>	<u>185,170</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>2,958</u>	<u>3,427</u>	<u>310</u>	<u>3,098</u>	<u>-</u>	<u>9,793</u>
Fund balance, beginning of year	<u>264,837</u>	<u>132,326</u>	<u>81,675</u>	<u>128,925</u>	<u>112,246</u>	<u>720,009</u>
Fund balance, end of year	<u>\$ 267,795</u>	<u>\$ 135,753</u>	<u>\$ 81,985</u>	<u>\$ 132,023</u>	<u>\$ 112,246</u>	<u>\$ 729,802</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 3,266,198	\$ 3,266,198	\$ 3,306,582	\$ 40,384
Intergovernmental	18,000	18,000	1,817	(16,183)
Interest on investments	6,700	6,700	642	(6,058)
Total revenue	3,290,898	3,290,898	3,309,041	18,143
Expenditures:				
Personal services	883,000	883,000	863,153	(19,847)
Contractual services	2,081,500	2,081,500	1,779,951	(301,549)
Supplies and materials	6,600	6,600	7,271	671
Capital outlay	12,500	187,500	333,318	145,818
Other services and charges	361,600	361,600	406,055	44,455
Debt service interest	20,000	20,000	-	(20,000)
Total expenditures	3,365,200	3,540,200	3,389,748	(150,452)
Excess (deficiency) of revenues over expenditures	\$ (74,302)	\$ (249,302)	\$ (80,707)	\$ 168,595

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Matching Tax				
Revenues:				
Property taxes	\$ 846,411	\$ 846,411	\$ 860,635	\$ 14,224
Interest on investments	6,500	6,500	2,265	(4,235)
Total revenues	<u>852,911</u>	<u>852,911</u>	<u>862,900</u>	<u>9,989</u>
Expenditures:				
Capital outlay	<u>3,685,283</u>	<u>3,685,283</u>	<u>670,897</u>	<u>(3,014,386)</u>
Total expenditures	<u>3,685,283</u>	<u>3,685,283</u>	<u>670,897</u>	<u>(3,014,386)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,832,372)</u>	<u>\$ (2,832,372)</u>	<u>\$ 192,003</u>	<u>\$ 3,024,375</u>
Recorder Computer				
Revenues:				
Fines and fees	\$ 240,150	\$ 299,150	\$ 298,702	\$ (448)
Interest on investments	-	-	126	126
Total revenues	<u>240,150</u>	<u>299,150</u>	<u>298,828</u>	<u>(322)</u>
Expenditures:				
Personal services	59,000	59,000	58,643	(357)
Contractual services	55,000	55,000	54,593	(407)
Supplies	3,000	3,000	2,706	(294)
Capital outlay	25,000	25,000	5,651	(19,349)
Other services and charges	<u>42,000</u>	<u>157,150</u>	<u>133,953</u>	<u>(23,197)</u>
Total expenditures	<u>184,000</u>	<u>299,150</u>	<u>255,546</u>	<u>(43,604)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 56,150</u>	<u>\$ -</u>	<u>\$ 43,282</u>	<u>\$ 43,282</u>
County Clerk Computer				
Revenues:				
Fines and fees	\$ 50,000	\$ 50,000	\$ 44,610	\$ (5,390)
Interest on investments	75	75	27	(48)
Total revenues	<u>50,075</u>	<u>50,075</u>	<u>44,637</u>	<u>(5,438)</u>
Expenditures:				
Personal services	28,000	28,000	28,572	572
Supplies	-	-	162	162
Other services and charges	<u>22,075</u>	<u>27,075</u>	<u>21,811</u>	<u>(5,264)</u>
Total expenditures	<u>50,075</u>	<u>55,075</u>	<u>50,545</u>	<u>(4,530)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (5,000)</u>	<u>\$ (5,908)</u>	<u>\$ (908)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 25,500	\$ 76,825	\$ 83,047	\$ 6,222
Interest on investments	25	25	28	3
Miscellaneous	10,000	10,000	3,775	(6,225)
Total revenues	35,525	86,850	86,850	-
Expenditures:				
Personal services	35,525	40,525	39,257	(1,268)
Contractual services	-	-	140	140
Supplies	-	36,325	1,585	(34,740)
Other services and charges	-	10,000	6,686	(3,314)
Total expenditures	35,525	86,850	47,668	(39,182)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 39,182	\$ 39,182
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 32,000	\$ 32,000	\$ 14,165	\$ (17,835)
Interest on investments	45,100	45,100	61	(45,039)
Total revenues	77,100	77,100	14,226	(62,874)
Expenditures:				
Other services and charges	77,100	77,100	-	(77,100)
Total expenditures	77,100	77,100	-	(77,100)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 14,226	\$ 14,226
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 598,839	\$ (101,161)
Interest on investments	50	50	33	(17)
Total revenues	700,050	700,050	598,872	(101,178)
Expenditures:				
Other services and charges	700,000	700,000	598,837	(101,163)
Total expenditures	700,000	700,000	598,837	(101,163)
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ 35	\$ (15)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Security Fee				
Revenues:				
Fines and fees	\$ 170,000	\$ 170,000	\$ 202,648	\$ 32,648
Interest on investments	25	25	11	(14)
Total revenues	170,025	170,025	202,659	32,634
Expenditures:				
Personal services	165,000	165,000	147,992	(17,008)
Contractual services	150	150	-	(150)
Other services and charges	1,000	1,000	75	(925)
Total expenditures	166,150	166,150	148,067	(18,083)
Excess (deficiency) of revenues over expenditures	\$ 3,875	\$ 3,875	\$ 54,592	\$ 50,717
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ 1,500	\$ 1,500	\$ 1,929	\$ 429
Interest on investments	-	-	2	2
Total revenues	1,500	1,500	1,931	431
Expenditures:				
Other services and charges	1,000	1,000	-	(1,000)
Total expenditures	1,000	1,000	-	(1,000)
Excess (deficiency) of revenues over expenditures	\$ 500	\$ 500	\$ 1,931	\$ 1,431
Court Document Storage				
Revenues:				
Fines and fees	\$ 215,000	\$ 215,000	\$ 200,912	\$ (14,088)
Interest on investments	110	110	21	(89)
Total revenues	215,110	215,110	200,933	(14,177)
Expenditures:				
Personal services	300,000	300,000	218,856	(81,144)
Contractual services	2,500	2,500	9,776	7,276
Capital outlay	6,000	6,000	-	(6,000)
Total expenditures	308,500	308,500	228,632	(79,868)
Excess (deficiency) of revenues over expenditures	\$ (93,390)	\$ (93,390)	\$ (27,699)	\$ 65,691

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 40,000	\$ 40,000	\$ 8,550	\$ (31,450)
Interest on investments	50	50	27	(23)
Total revenues	<u>40,050</u>	<u>40,050</u>	<u>8,577</u>	<u>(31,473)</u>
Expenditures:				
Contractual services	<u>40,050</u>	<u>40,050</u>	<u>6,000</u>	<u>(34,050)</u>
Total expenditures	<u>40,050</u>	<u>40,050</u>	<u>6,000</u>	<u>(34,050)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,577</u>	<u>\$ 2,577</u>
Law Library				
Revenues:				
Fines and fees	\$ 45,600	\$ 45,600	\$ 37,843	\$ (7,757)
Interest on investments	50	50	19	(31)
Total revenues	<u>45,650</u>	<u>45,650</u>	<u>37,862</u>	<u>(7,788)</u>
Expenditures:				
Other services and charges	<u>59,000</u>	<u>59,000</u>	<u>64,378</u>	<u>5,378</u>
Total expenditures	<u>59,000</u>	<u>59,000</u>	<u>64,378</u>	<u>5,378</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (13,350)</u>	<u>\$ (13,350)</u>	<u>\$ (26,516)</u>	<u>\$ (13,166)</u>
Probation Service Fee				
Revenues:				
Fines and fees	\$ 67,600	\$ 67,600	\$ 78,678	\$ 11,078
Interest on investments	210	210	88	(122)
Total revenues	<u>67,810</u>	<u>67,810</u>	<u>78,766</u>	<u>10,956</u>
Expenditures:				
Personal services	800	800	1,701	901
Contractual services	22,500	22,500	10,093	(12,407)
Supplies	12,500	12,500	3,645	(8,855)
Capital outlay	5,000	5,000	5,570	570
Other services and charges	<u>36,000</u>	<u>36,000</u>	<u>18,782</u>	<u>(17,218)</u>
Total expenditures	<u>76,800</u>	<u>76,800</u>	<u>39,791</u>	<u>(37,009)</u>
Excess (deficiency) of revenues over expenditures	(8,990)	(8,990)	38,975	47,965
Transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>3,000</u>
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	<u>\$ (11,990)</u>	<u>\$ (11,990)</u>	<u>\$ 38,975</u>	<u>\$ 50,965</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Forfeited Funds - State's Attorney				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 134,253	\$ 129,253
Interest on investments	-	-	29	29
Total revenues	5,000	5,000	134,282	129,282
Expenditures:				
Personal services	15,000	15,000	-	(15,000)
Contractual services	2,000	2,000	-	(2,000)
Other services and charges	1,000	1,000	7,676	6,676
Total expenditures	18,000	18,000	7,676	(10,324)
Excess (deficiency) of revenues over expenditures	\$ (13,000)	\$ (13,000)	\$ 126,606	\$ 139,606
SAO-MADD				
Revenues:				
Fines and fees	\$ 20,000	\$ 20,000	\$ 32,681	\$ 12,681
Interest on investments	20	20	38	18
Miscellaneous	20,000	20,000	8,829	(11,171)
Total revenues	40,020	40,020	41,548	1,528
Expenditures:				
Personal services	17,500	45,500	40,988	(4,512)
Contractual services	1,000	1,000	-	(1,000)
Supplies	1,100	1,100	493	(607)
Capital outlay	1,000	3,000	1,659	(1,341)
Other services and charges	4,500	4,500	5,407	907
Total expenditures	25,100	55,100	48,547	(6,553)
Excess (deficiency) of revenues over expenditures	\$ 14,920	\$ (15,080)	\$ (6,999)	\$ 8,081
SAO-Collections				
Revenues:				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Personal services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Equitable Sharing-State's Attorney				
Revenues:				
Interest on investments	\$ 40	\$ 40	\$ 14	\$ (26)
Total revenues	40	40	14	(26)
Expenditures:				
Contractual services	17,675	17,675	-	(17,675)
Supplies	8,000	8,000	-	(8,000)
Other services and charges	14,000	14,000	11,957	(2,043)
Total expenditures	39,675	39,675	11,957	(27,718)
Excess (deficiency) of revenues over expenditures	\$ (39,635)	\$ (39,635)	\$ (11,943)	\$ 27,692
SAO-Diversion Accountability Fund				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 3	\$ 3
Miscellaneous	10,000	10,000	7,300	(2,700)
Total revenues	10,000	10,000	7,303	(2,697)
Expenditures:				
Other services and charges	10,000	10,000	1,876	(8,124)
Total expenditures	10,000	10,000	1,876	(8,124)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 5,427	\$ 5,427
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 342	\$ (4,658)
Interest on investments	-	-	5	5
Total revenues	5,000	5,000	347	(4,653)
Expenditures:				
Contractual services	7,500	7,500	-	(7,500)
Other services and charges	2,500	2,500	3,000	500
Total expenditures	10,000	10,000	3,000	(7,000)
Excess (deficiency) of revenues over expenditures	\$ (5,000)	\$ (5,000)	\$ (2,653)	\$ 2,347

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 4,917	\$ (2,083)
Interest on investments	-	-	1	1
Total revenues	7,000	7,000	4,918	(2,082)
Expenditures:				
Capital outlay	-	-	7,375	7,375
Other services and charges	15,000	15,000	-	(15,000)
Total expenditures	15,000	15,000	7,375	(7,625)
Excess (deficiency) of revenues over expenditures	\$ (8,000)	\$ (8,000)	\$ (2,457)	\$ 5,543
SAO IDRP Fees Fund				
Revenues:				
Fines and fees	\$ 37,000	\$ 37,000	\$ 15,279	\$ (21,721)
Interest on investments	25	25	4	(21)
Total revenues	37,025	37,025	15,283	(21,742)
Expenditures:				
Personal services	42,000	42,000	1,542	(40,458)
Supplies	100	100	-	(100)
Other services and charges	5,000	5,000	-	(5,000)
Total expenditures	47,100	47,100	1,542	(45,558)
Excess (deficiency) of revenues over expenditures	\$ (10,075)	\$ (10,075)	\$ 13,741	\$ 23,816
Dispute Resolution				
Revenues:				
Fines and fees	\$ 4,000	\$ 4,000	\$ 3,008	\$ (992)
Interest on investments	28	28	28	-
Total revenues	4,028	4,028	3,036	(992)
Expenditures:				
Other services and charges	4,000	4,000	-	(4,000)
Total expenditures	4,000	4,000	-	(4,000)
Excess (deficiency) of revenues over expenditures	\$ 28	\$ 28	\$ 3,036	\$ 3,008

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 40,000	\$ 40,000	\$ 55,486	\$ 15,486
Interest on investments	3	3	9	6
Miscellaneous	-	-	1,000	1,000
Total revenues	40,003	40,003	56,495	16,492
Expenditures:				
Personal services	38,000	38,000	20,359	(17,641)
Other services and charges	12,000	12,000	9,506	(2,494)
Total expenditures	50,000	50,000	29,865	(20,135)
Excess (deficiency) of revenues over expenditures	(9,997)	(9,997)	26,630	36,627
Transfers in	-	-	280	280
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ (9,997)	\$ (9,997)	\$ 26,910	\$ 36,907
Court Automation				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 200,309	\$ 309
Interest on investments	80	80	1,147	1,067
Miscellaneous	22,000	109,920	107,000	(2,920)
Total revenues	222,080	310,000	308,456	(1,544)
Expenditures:				
Personal services	-	2,000	-	(2,000)
Contractual services	200,000	383,000	303,158	(79,842)
Supplies	-	15,000	13,944	(1,056)
Capital outlay	10,000	10,000	1,064	(8,936)
Total expenditures	210,000	410,000	318,166	(91,834)
Excess (deficiency) of revenues over expenditures	\$ 12,080	\$ (100,000)	\$ (9,710)	\$ 90,290
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ 26,000	\$ 26,000	\$ 45,443	\$ 19,443
Interest on investments	100	100	38	(62)
Total revenues	26,100	26,100	45,481	19,381
Expenditures:				
Capital outlay	65,000	65,000	-	(65,000)
Other services and charges	10,000	10,000	-	(10,000)
Total expenditures	75,000	75,000	-	(75,000)
Excess (deficiency) of revenues over expenditures	\$ (48,900)	\$ (48,900)	\$ 45,481	\$ 94,381

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Driver Improvement Program				
Revenues:				
Fines and fees	\$ 500	\$ 500	\$ 280	\$ (220)
Total revenues	500	500	280	(220)
Expenditures:				
Other services and charges	500	500	-	(500)
Total expenditures	500	500	-	(500)
Excess (deficiency) of revenues over expenditures	-	-	280	280
Transfers out	-	-	(280)	(280)
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ -	\$ -
Public Defender Records/Automation				
Revenues:				
Fines and fees	\$ 300	\$ 300	\$ 495	\$ 195
Total revenues	300	300	495	195
Expenditures:				
Other services and charges	300	300	-	(300)
Total expenditures	300	300	-	(300)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 495	\$ 495
Arrestee Medical				
Revenues:				
Fines and fees	\$ 6,500	\$ 6,500	\$ 4,330	\$ (2,170)
Interest on investments	10	10	3	(7)
Total revenues	6,510	6,510	4,333	(2,177)
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,510	6,510	4,333	(2,177)
Transfers out	(6,510)	(6,510)	(6,510)	-
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ (2,177)	\$ (2,177)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Sheriff TBL				
Revenues:				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Personal services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Coroner's Fee				
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 300	\$ 300
Fines and fees	37,500	54,980	50,468	(4,512)
Interest on investments	20	20	11	(9)
Total revenues	<u>37,520</u>	<u>55,000</u>	<u>50,779</u>	<u>(4,221)</u>
Expenditures:				
Contractual services	5,000	5,000	100	(4,900)
Supplies	2,000	2,000	9,695	7,695
Capital outlay	2,000	20,000	37,516	17,516
Other services and charges	13,500	13,500	1,464	(12,036)
Debt service principal	12,000	12,000	4,066	(7,934)
Debt service interest	2,500	2,500	-	(2,500)
Total expenditures	<u>37,000</u>	<u>55,000</u>	<u>52,841</u>	<u>(2,159)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 520</u>	<u>\$ -</u>	<u>\$ (2,062)</u>	<u>\$ (2,062)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Health				
Revenues:				
Property taxes	\$ 525,145	\$ 525,145	\$ 533,177	\$ 8,032
Intergovernmental	3,439,664	3,439,664	2,954,775	(484,889)
Licenses and permits	234,500	234,500	250,765	16,265
Fines and fees	214,350	214,350	230,147	15,797
Interest on investments	2,500	2,500	900	(1,600)
Miscellaneous	34,841	34,841	21,604	(13,237)
Total revenues	<u>4,451,000</u>	<u>4,451,000</u>	<u>3,991,368</u>	<u>(459,632)</u>
Expenditures:				
Personal services	1,896,572	1,896,572	1,914,096	17,524
Contractual services	1,455,029	1,455,029	691,522	(763,507)
Supplies	546,001	546,001	384,421	(161,580)
Capital outlay	160,000	160,000	38,448	(121,552)
Other services and charges	230,448	230,448	133,682	(96,766)
Total expenditures	<u>4,288,050</u>	<u>4,288,050</u>	<u>3,162,169</u>	<u>(1,125,881)</u>
Excess (deficiency) of revenues over expenditures	162,950	162,950	829,199	666,249
Transfers out	<u>(162,950)</u>	<u>(162,950)</u>	<u>(162,950)</u>	<u>-</u>
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 666,249</u>	<u>\$ 666,249</u>
IKAN-ROE Building Fund				
Revenues:				
Interest on investments	\$ 50	\$ 50	\$ 7	\$ (43)
Miscellaneous	48,000	48,000	45,500	(2,500)
Total revenues	<u>48,050</u>	<u>48,050</u>	<u>45,507</u>	<u>(2,543)</u>
Expenditures:				
Contractual services	500	500	469	(31)
Other services and charges	47,550	47,550	43,224	(4,326)
Total expenditures	<u>48,050</u>	<u>48,050</u>	<u>43,693</u>	<u>(4,357)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,814</u>	<u>\$ 1,814</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Veterans Assistance				
Revenues:				
Property taxes	\$ 273,413	\$ 273,413	\$ 258,747	\$ (14,666)
Intergovernmental	-	-	3,494	3,494
Interest on investments	-	-	189	189
Miscellaneous	-	-	446	446
Total revenues	273,413	273,413	262,876	(10,537)
Expenditures:				
Personal services	137,533	137,533	108,966	(28,567)
Contractual services	10,000	10,000	-	(10,000)
Supplies	4,000	4,000	5,003	1,003
Capital outlay	5,000	5,000	14,633	9,633
Insurances	30,500	30,500	14,784	(15,716)
Other services and charges	86,380	86,380	50,603	(35,777)
Total expenditures	273,413	273,413	193,989	(79,424)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 68,887	\$ 68,887
Forfeited Funds - Sheriff				
Revenues:				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Personal services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Federal Seized Task Force				
Revenues:				
Interest on investments	\$ 75	\$ 75	\$ 68	\$ (7)
Total revenues	75	75	68	(7)
Expenditures:				
Capital outlay	44,000	44,000	-	(44,000)
Other services and charges	6,000	6,000	-	(6,000)
Total expenditures	50,000	50,000	-	(50,000)
Excess (deficiency) of revenues over expenditures	\$ (49,925)	\$ (49,925)	\$ 68	\$ 49,993

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 3,712,257	\$ 3,712,257	\$ 4,070,126	\$ 357,869
Interest on investments	15,100	15,100	1,830	(13,270)
Total revenues	<u>3,727,357</u>	<u>3,727,357</u>	<u>4,071,956</u>	<u>344,599</u>
Expenditures:				
Personal services	1,132,440	1,132,440	1,141,149	8,709
Other services and charges	<u>5,558,270</u>	<u>5,558,270</u>	<u>1,384,339</u>	<u>(4,173,931)</u>
Total expenditures	<u>6,690,710</u>	<u>6,690,710</u>	<u>2,525,488</u>	<u>(4,165,222)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,963,353)</u>	<u>\$ (2,963,353)</u>	<u>\$ 1,546,468</u>	<u>\$ 4,509,821</u>
Township Bridge				
Revenues:				
Intergovernmental	\$ 290,944	\$ 290,944	\$ -	\$ (290,944)
Interest on investments	20	20	36	16
Total revenues	<u>290,964</u>	<u>290,964</u>	<u>36</u>	<u>(290,928)</u>
Expenditures:				
Other services and charges	<u>689,826</u>	<u>689,826</u>	<u>309,346</u>	<u>(380,480)</u>
Total expenditures	<u>689,826</u>	<u>689,826</u>	<u>309,346</u>	<u>(380,480)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (398,862)</u>	<u>\$ (398,862)</u>	<u>\$ (309,310)</u>	<u>\$ 89,552</u>
Township Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 2,760,139	\$ 2,760,139	\$ 2,857,712	\$ 97,573
Interest on investments	5,250	5,250	2,258	(2,992)
Total revenues	<u>2,765,389</u>	<u>2,765,389</u>	<u>2,859,970</u>	<u>94,581</u>
Expenditures:				
Other services and charges	<u>5,685,088</u>	<u>5,685,088</u>	<u>2,452,549</u>	<u>(3,232,539)</u>
Total expenditures	<u>5,685,088</u>	<u>5,685,088</u>	<u>2,452,549</u>	<u>(3,232,539)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,919,699)</u>	<u>\$ (2,919,699)</u>	<u>\$ 407,421</u>	<u>\$ 3,327,120</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Geographical Information System				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 291,164	\$ 91,164
Interest on investments	151	151	180	29
Total revenues	200,151	200,151	291,344	91,193
Expenditures:				
Personal services	129,429	129,429	121,835	(7,594)
Contractual services	44,000	44,000	14,243	(29,757)
Supplies	1,500	1,500	391	(1,109)
Capital outlay	8,000	8,000	28,828	20,828
Other services and charges	4,550	4,550	837	(3,713)
Total expenditures	187,479	187,479	166,134	(21,345)
Excess (deficiency) of revenues over expenditures	<u>\$ 12,672</u>	<u>\$ 12,672</u>	<u>\$ 125,210</u>	<u>\$ 112,538</u>
Contract Appraisal Work				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 12	\$ 12
Total revenues	-	-	12	12
Expenditures:				
Other services and charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</u>
Drug Court Fund				
Revenues:				
Fines and fees	\$ 5,000	\$ 17,975	\$ 17,833	\$ (142)
Interest on investments	25	25	6	(19)
Total revenues	5,025	18,000	17,839	(161)
Expenditures:				
Other services and charges	5,000	18,000	12,841	(5,159)
Total expenditures	5,000	18,000	12,841	(5,159)
Excess (deficiency) of revenues over expenditures	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 4,998</u>	<u>\$ 4,998</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Teen Court Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 13,044	\$ 13,044
Interest on investments	-	-	4	4
Total revenues	-	-	13,048	13,048
Expenditures:				
Other services and charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 13,048	\$ 13,048
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 790	\$ 790
Interest on investments	-	-	6	6
Total revenues	-	-	796	796
Expenditures:				
Other services and charges	-	-	2,944	2,944
Total expenditures	-	-	2,944	2,944
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (2,148)	\$ (2,148)
WIOA Grants				
Revenues:				
Intergovernmental	\$ 2,609,347	\$ 2,609,347	\$ 2,433,853	\$ (175,494)
Total revenues	2,609,347	2,609,347	2,433,853	(175,494)
Expenditures	2,609,347	2,609,347	2,433,853	(175,494)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 4,196	\$ 4,196
Miscellaneous	-	-	22,000	22,000
Total revenues	-	-	26,196	26,196
Expenditures:				
Contractual services	-	-	22,096	22,096
Other services and charges	-	-	2,326	2,326
Total expenditures	-	-	24,422	24,422
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 1,774	\$ 1,774
River Conservation				
Revenues:				
Intergovernmental	\$ 1,000,000	\$ 1,000,000	\$ -	\$(1,000,000)
Total revenues	1,000,000	1,000,000	-	(1,000,000)
Expenditures:				
Contractual services	500,000	500,000	-	(500,000)
Other services and charges	500,000	500,000	-	(500,000)
Total expenditures	1,000,000	1,000,000	-	(1,000,000)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
2009 Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 247,710	\$ 247,710	\$ 254,535	\$ 6,825
Interest on investments	25	25	5	(20)
Miscellaneous Income	41,600	41,600	37,728	(3,872)
Total revenue	289,335	289,335	292,268	2,933
Expenditures:				
Debt service principal	175,000	175,000	175,000	-
Debt service interest	114,310	114,310	114,310	-
Total expenditures	289,310	289,310	289,310	-
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 25	\$ 2,958	\$ 2,933
2011 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 667,575	\$ 667,575	\$ 670,988	\$ 3,413
Interest on investments	50	50	15	(35)
Total revenue	667,625	667,625	671,003	3,378
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	565,000	565,000	565,000	-
Debt service interest	97,575	97,575	97,576	1
Total expenditures	667,575	667,575	667,576	1
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ 3,427	\$ 3,377
2012 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 422,628	\$ 422,628	\$ 422,930	\$ 302
Interest on investments	50	50	8	(42)
Total revenue	422,678	422,678	422,938	260
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	370,000	370,000	370,000	-
Debt service interest	47,628	47,628	47,628	-
Total expenditures	422,628	422,628	422,628	-
Excess (deficiency) of revenues over expenditures	\$ 50	\$ 50	\$ 310	\$ 260

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
2012A GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 641,773	\$ 641,773	\$ 644,858	\$ 3,085
Interest on investments	60	60	13	(47)
Total revenue	641,833	641,833	644,871	3,038
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	580,000	580,000	580,000	-
Debt service interest	56,773	56,773	56,773	-
Total expenditures	641,773	641,773	641,773	-
Excess (deficiency) of revenues over expenditures	\$ 60	\$ 60	\$ 3,098	\$ 3,038
Public Building Commission-Health Department				
Revenues:				
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
Expenditures:				
Debt service principal	-	-	144,312	144,312
Debt service interest	-	-	40,858	40,858
Total expenditures	-	-	185,170	185,170
Excess (deficiency) of revenues over expenditures	-	-	(185,170)	(185,170)
Transfers in	-	-	185,170	185,170
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Public Building Commission Capital Projects Fund
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Intergovernmental	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)
Miscellaneous Income	50	50	-	(50)
Total revenue	<u>\$ 400,050</u>	<u>\$ 400,050</u>	<u>\$ -</u>	<u>\$ (400,050)</u>
Expenditures:				
Capital outlay	500,000	500,000	8,560	(491,440)
Professional Fees	<u>70,000</u>	<u>70,000</u>	<u>66,510</u>	<u>(3,490)</u>
Total expenditures	<u>570,000</u>	<u>570,000</u>	<u>75,070</u>	<u>(494,930)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (169,950)</u>	<u>\$ (169,950)</u>	<u>\$ (75,070)</u>	<u>\$ 94,880</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, 2021

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 3,483,852	\$ 3,783,321	\$ 299,469	\$ 1,548,816	\$ 1,619,118	\$ 70,302	\$ 5,032,668	\$ 5,402,439	\$ 369,771
Miscellaneous	-	620	620	500	8,165	7,665	500	8,785	8,285
Total operating revenues	<u>3,483,852</u>	<u>3,783,941</u>	<u>300,089</u>	<u>1,549,316</u>	<u>1,627,283</u>	<u>77,967</u>	<u>5,033,168</u>	<u>5,411,224</u>	<u>378,056</u>
Operating expenses:									
Personal services	3,598,480	2,722,141	(876,339)	173,585	454,269	280,684	3,772,065	3,176,410	(595,655)
Contractual services	27,200	26,848	(352)	290,050	112,523	(177,527)	317,250	139,371	(177,879)
Supplies and materials	2,385	676	(1,709)	7,480	305,574	298,094	9,865	306,250	296,385
Other services and charges	89,280	85,628	(3,652)	117,275	36,952	(80,323)	206,555	122,580	(83,975)
Equipment	40,000	-	(40,000)	313,000	50,350	(262,650)	353,000	50,350	(302,650)
Total operating expenses	<u>3,757,345</u>	<u>2,835,293</u>	<u>(922,052)</u>	<u>901,390</u>	<u>959,668</u>	<u>58,278</u>	<u>4,658,735</u>	<u>3,794,961</u>	<u>(863,774)</u>
Operating income (loss)	<u>(273,493)</u>	<u>948,648</u>	<u>1,222,141</u>	<u>647,926</u>	<u>667,615</u>	<u>19,689</u>	<u>374,433</u>	<u>1,616,263</u>	<u>1,241,830</u>
Nonoperating revenue (expense):									
Interest income	4,800	2,629	(2,171)	18,600	5,513	(13,087)	23,400	8,142	(15,258)
Grant revenue	-	-	-	-	1,000	1,000	-	1,000	1,000
Transfers in	265,000	-	(265,000)	-	-	-	265,000	-	(265,000)
Transfers out	-	-	-	(665,000)	-	665,000	(665,000)	-	665,000
Net nonoperating revenue (loss)	<u>269,800</u>	<u>2,629</u>	<u>(267,171)</u>	<u>(646,400)</u>	<u>6,513</u>	<u>652,913</u>	<u>(376,600)</u>	<u>9,142</u>	<u>385,742</u>
Change in net position	<u>\$ (3,693)</u>	<u>\$ 951,277</u>	<u>\$ 954,970</u>	<u>\$ 1,526</u>	<u>\$ 674,128</u>	<u>\$ 672,602</u>	<u>\$ (2,167)</u>	<u>\$ 1,625,405</u>	<u>\$ 1,627,572</u>

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

Actual change in net position, budgetary basis	\$ 1,625,405
Capitalized equipment is not an expense under GAAP	50,350
Depreciation expense is an expense under GAAP	(380,140)
Changes in net pension liability and deferred outflows of resources related to pensions are GAAP expenses	301,127
Change in net position as reported in the statement of revenues, expenses and changes in fund net position	<u>\$ 1,596,742</u>

Kankakee County, Illinois
Combining Statement of Fiduciary
Net Position
Fiduciary Funds - Custodial Funds
November 30, 2021

	Arrowhead Hills S.A.	Drainage Districts	Collector	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary	Circuit Clerk
Assets									
Cash	\$ -	\$ 450,579	\$ 4,062,320	\$ 91,749	\$ 449,399	\$ 15,098	\$ 263,890	\$ 530,159	\$ 4,606,262
Investments, at cost	538	102,586	-	-	-	-	-	-	500,000
Receivables:									
Accounts	-	1,395	-	-	-	-	-	-	-
Due from other governments	-	-	925,812	-	-	-	-	-	-
Total assets	538	554,560	4,988,132	91,749	449,399	15,098	263,890	530,159	5,106,262
Liabilities									
Accounts payable	\$ -	\$ 10,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-	-
Property taxes due to other governments	-	-	4,988,132	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-	147,954
Total liabilities	-	10,451	4,988,132	-	-	-	-	-	147,954
Net position									
Held for others	\$ 538	\$ 544,109	\$ -	\$ 91,749	\$ 449,399	\$ 15,098	\$ 263,890	\$ 530,159	\$ 4,958,308

Kankakee County, Illinois
Combining Statement of Fiduciary
Net Position
Fiduciary Funds - Custodial Funds
November 30, 2021

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Assets				
Cash	\$ 1,062,553	\$ 81,143	\$ 323,991	\$ 11,937,143
Investments, at cost	-	-	-	603,124
Receivables:				
Accounts	-	-	2,250	3,645
Due from other governments	-	-	-	925,812
Total assets	<u>1,062,553</u>	<u>81,143</u>	<u>326,241</u>	<u>13,469,724</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ 31,602	\$ 42,053
Accrued expenses	-	-	327	327
Property taxes due to other governments	-	-	-	4,988,132
Due to others	-	-	-	147,954
Total liabilities	<u>-</u>	<u>-</u>	<u>31,929</u>	<u>5,178,466</u>
Net position				
Held for others	<u>\$ 1,062,553</u>	<u>\$ 81,143</u>	<u>\$ 294,312</u>	<u>\$ 8,291,258</u>

Kankakee County, Illinois
Combining Statement of Changes
in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
November 30, 2021

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,648,883
Property taxes	-	143,466	182,119,809	-	-	-	-	-	-
Tax redemptions	-	-	-	-	-	-	-	-	-
Sheriff's sale	-	-	-	-	-	-	2,042,628	-	-
Commissary deposits	-	-	-	-	-	-	-	4,125,257	-
Other receipts	-	490	88,633	500	24,964	10,326	-	-	-
Interest income	-	340	4,287	44	99	7	493	524	-
Total additions	-	144,296	182,212,729	544	25,063	10,333	2,043,121	4,125,781	3,648,883
Deductions									
Distributions of fines, fees, and costs	-	-	-	-	-	-	-	-	2,407,600
Distributions of property taxes	-	-	181,683,982	-	-	-	-	-	-
Drainage district claims	-	96,200	-	-	-	-	-	-	-
Commissary withdrawals	-	-	-	-	-	-	-	3,968,618	-
Distributions to others	-	-	528,747	-	-	1,693	2,112,059	-	-
Administrative expenses	-	-	-	-	-	-	-	-	-
Total deductions	-	96,200	182,212,729	-	-	1,693	2,112,059	3,968,618	2,407,600
Change in net position	-	48,096	-	544	25,063	8,640	(68,938)	157,163	1,241,283
Net position, beginning of year, restated	538	496,013	-	91,205	424,336	6,458	332,828	372,996	3,717,025
Total net position	\$ 538	\$ 544,109	\$ -	\$ 91,749	\$ 449,399	\$ 15,098	\$ 263,890	\$ 530,159	\$ 4,958,308

Kankakee County, Illinois
Combining Statement of Changes
in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
November 30, 2021

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Additions				
Fines, fees, and costs	\$ 49,614	\$ -	\$ -	\$ 3,698,497
Property taxes	-	-	-	182,263,275
Tax redemptions	4,478,727	-	-	4,478,727
Sheriff's sale	-	-	-	2,042,628
Commissary deposits	-	-	-	4,125,257
Other receipts	-	11,732	127,571	264,216
Interest income	-	8	26	5,828
Total additions	<u>4,528,341</u>	<u>11,740</u>	<u>127,597</u>	<u>196,878,428</u>
Deductions				
Distributions of fines, fees, and costs	49,614	-	-	2,457,214
Distributions of property taxes	-	-	-	181,683,982
Drainage district claims	-	-	-	96,200
Commissary withdrawals	-	-	-	3,968,618
Distributions to others	4,890,334	-	30,000	7,562,833
Administrative expenses	-	125	41,943	42,068
Total deductions	<u>4,939,948</u>	<u>125</u>	<u>71,943</u>	<u>195,810,915</u>
Change in net position	(411,607)	11,615	55,654	1,067,513
Net position, beginning of year, restated	<u>1,474,160</u>	<u>69,528</u>	<u>238,658</u>	<u>7,223,745</u>
Total net position	<u>\$ 1,062,553</u>	<u>\$ 81,143</u>	<u>\$ 294,312</u>	<u>\$ 8,291,258</u>

County of Kankakee, Illinois
Assessed Valuation, Rates and Extensions
For the tax levy years 2012 through 2021

Extension Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed valuation, net of special districts and general abatements	\$ 1,836,225,848	\$ 1,750,453,487	\$ 1,736,597,353	\$ 1,758,258,357	\$ 1,806,729,099	\$ 1,862,489,200	\$ 1,925,723,108	\$ 1,987,831,488	\$ 2,080,399,633	\$ 2,191,599,825
Tax rates:										
General Corporate	0.250	0.2500	0.2500	0.2500	0.2500	0.2564	0.2665	0.2694	0.2763	0.2887
IMRF	0.180	0.2050	0.2144	0.2259	0.2244	0.2258	0.2357	0.2432	0.2385	0.2312
County health	0.026	0.0260	0.0260	0.0262	0.0262	0.0259	0.0256	0.0257	0.0253	0.0239
Liability insurance	0.142	0.1662	0.1818	0.1940	0.1928	0.1940	0.1787	0.1631	0.1571	0.1316
County highway	0.103	0.1070	0.1100	0.1106	0.1100	0.1086	0.1079	0.1079	0.1062	0.1037
Social security	0.102	0.1110	0.1130	0.1151	0.1132	0.1125	0.1099	0.1097	0.1082	0.1059
Veterans	0.008	0.0085	0.0090	0.0096	0.0097	0.0108	0.0113	0.0122	0.0123	0.0124
Highway matching	0.047	0.0488	0.0488	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409	0.0398
Joint bridge	0.047	0.0488	0.0488	0.0430	0.0426	0.0420	0.0415	0.0415	0.0409	0.0398
Bonds and interest	-	-	-	0.1116	0.1086	0.1057	0.1026	0.0988	0.0947	0.0900
Public Building Commission	0.034	0.0371	0.0381	-	-	-	-	-	-	-
Extension education	0.014	0.0135	0.0130	0.0133	0.0131	0.0129	0.0127	0.0127	0.0125	0.0124
Revenue Recapture	-	-	-	-	-	-	-	-	-	0.0017
Total tax rates	0.953	1.0219	1.0529	1.1423	1.1332	1.1366	1.1339	1.1257	1.1129	1.0811
Tax extensions:										
General Corporate	\$ 4,590,565	\$ 4,376,134	\$ 4,341,493	\$ 4,395,646	\$ 4,516,823	\$ 4,775,423	\$ 5,132,052	\$ 5,355,218	\$ 5,748,144	\$ 6,327,149
IMRF	3,305,206	3,588,430	3,723,265	3,971,906	4,054,300	4,205,501	4,538,929	4,834,406	4,961,753	5,066,979
County health	477,419	455,118	451,515	460,664	473,363	482,385	492,985	510,873	526,341	523,792
Liability insurance	2,607,441	2,909,254	3,157,134	3,411,021	3,483,373	3,613,229	3,441,267	3,242,153	3,268,308	2,884,146
County highway	1,891,312	1,872,985	1,910,257	1,944,634	1,987,402	2,022,663	2,077,855	2,144,870	2,209,385	2,272,689
Social security	1,872,950	1,943,003	1,962,355	2,023,755	2,045,217	2,095,300	2,116,370	2,180,651	2,250,993	2,320,904
Veterans	146,898	148,789	156,294	168,793	175,253	201,149	217,607	242,515	255,889	271,758
Highway matching	863,026	854,221	847,460	756,051	769,667	782,245	799,175	824,950	850,883	872,257
Joint bridge	863,026	854,221	847,460	756,051	769,667	782,245	799,175	824,950	850,883	872,257
Bonds and interest	-	-	-	1,962,216	1,962,108	1,968,651	1,975,792	1,963,978	1,970,139	1,972,440
Public Building Commission	624,317	649,418	661,643	-	-	-	-	-	-	-
Extension education	257,072	236,311	225,758	233,848	236,681	240,261	244,567	252,455	260,050	271,758
Revenue Recapture	-	-	-	-	-	-	-	-	-	37,257
Total tax extensions	\$ 17,499,232	\$ 17,887,884	\$ 18,284,634	\$ 20,084,585	\$ 20,473,854	\$ 21,169,052	\$ 21,835,774	\$ 22,377,019	\$ 23,152,768	\$ 23,693,386

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	141-144
These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.	
Revenue Capacity	145-152
These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.	
Debt Capacity	153-155
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	156-157
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	158-161
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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Net Invested in Capital Assets	41,962,453	43,520,320	42,378,562	41,993,978	41,601,736	42,883,908	42,352,642	43,705,026	43,353,114	47,504,930
Restricted										
Debt Service	566,671	852,428	849,617	848,805	864,308	782,923	775,062	758,793	720,009	729,802
Capital Projects	462,193	221,454	33,563	606,746	602,985	602,985	291,224	355,460	147,313	72,243
Juvenile Detention Services	-	-	-	-	-	-	2,116,302	1,516,302	891,302	241,302
Health Services	-	-	-	-	-	-	219,447	106,878	376,453	199,529
Other Purposes	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992	30,103,159
Unrestricted	820,141	(842,941)	(2,849,145)	(18,952,828)	(21,065,965)	(21,253,036)	(23,146,642)	(23,669,595)	(23,897,919)	(16,060,784)
Total Governmental Activities	57,586,667	56,587,444	52,939,769	37,634,188	35,731,524	38,744,536	39,727,629	41,764,489	45,275,264	62,790,181
Business-Type Activities										
Net Invested in Capital Assets	1,238,259	1,582,985	2,221,269	1,903,514	2,116,285	2,210,984	1,982,405	1,701,386	2,422,730	2,045,077
Restricted										
Debt Service	253,516	253,841	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,959,681	3,655,903	3,248,290	3,322,145	3,202,725	3,418,587	4,124,249	5,404,762	5,982,097	8,173,730
Total Business-Type Activities	5,451,456	5,492,729	5,469,559	5,225,659	5,319,010	5,629,571	6,106,654	7,106,148	8,404,827	10,218,807
Primary Government										
Net Invested in Capital Assets	43,200,712	45,103,305	44,599,831	43,897,492	43,718,021	45,094,892	44,335,047	45,406,412	45,775,844	49,550,007
Restricted										
Debt Service	820,187	1,106,269	849,617	848,805	864,308	782,923	775,062	758,793	720,009	729,802
Capital Projects	462,193	221,454	33,563	606,746	602,985	602,985	291,224	355,460	147,313	72,243
Juvenile Detention Services	-	-	-	-	-	-	2,116,302	1,516,302	891,302	241,302
Health Services	-	-	-	-	-	-	219,447	106,878	376,453	199,529
Other Purposes	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756	17,119,594	18,991,625	23,684,992	30,103,159
Unrestricted	4,779,822	2,812,962	399,145	(15,630,683)	(17,863,240)	(17,834,449)	(19,022,393)	(18,264,833)	(17,915,822)	(7,887,054)
Total Primary Government	63,038,123	62,080,173	58,409,328	42,859,847	41,050,534	44,374,107	45,834,283	48,870,637	53,680,091	73,008,988

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	9,483,436	9,880,814	9,064,835	7,042,629	7,520,836	7,826,225	6,641,900	8,915,758	8,376,115	7,783,169
Court Services	9,463,167	9,109,459	8,998,615	8,877,536	8,255,649	8,254,672	8,925,885	8,788,351	9,163,277	8,418,611
Public Safety	23,087,317	25,533,900	25,172,223	25,174,170	24,988,299	25,002,446	26,705,125	29,368,846	27,670,443	24,736,431
Health & Sanitation	3,395,624	3,006,442	2,893,612	3,056,755	2,417,970	2,392,618	2,539,556	3,050,497	3,159,905	3,252,559
Transportation	7,250,004	7,260,319	8,253,217	7,701,481	7,121,719	6,317,221	7,327,179	7,239,835	8,213,797	10,274,501
Veterans Administration	230,436	313,913	251,957	275,934	282,080	272,633	233,164	234,878	223,640	204,298
Economic Development	2,430,630	1,946,789	2,139,385	2,421,815	2,508,024	2,779,290	2,407,102	2,113,078	2,247,584	2,429,536
Interest & Fiscal Charges	1,014,444	855,159	809,993	778,695	713,165	624,538	583,186	533,036	459,236	455,795
Total Governmental Activities Expenses	56,355,058	57,906,795	57,583,837	55,329,015	53,807,742	53,469,643	55,363,097	60,244,279	59,513,997	57,554,900
Business-Type Activities										
911 Emergency Services	2,747,237	2,782,618	2,856,433	2,932,790	2,973,080	3,495,110	4,057,383	3,819,344	4,116,218	3,823,624
Animal Control	276,278	298,905	319,021	319,512	295,148	327,076	313,321	329,281	295,339	323,959
Total Business-Type Activities Expenses	3,023,515	3,081,523	3,175,454	3,252,302	3,268,228	3,822,186	4,370,704	4,148,625	4,411,557	4,147,583
Total Primary Government Expenses	59,378,573	60,988,318	60,759,291	58,581,317	57,075,970	57,291,829	59,733,801	64,392,904	63,925,554	61,702,483
Program Revenues										
Governmental Activities										
General Government	2,892,118	3,179,827	3,896,307	3,418,176	3,416,713	3,749,673	3,875,219	3,663,303	4,009,955	6,576,688
Court Services	3,816,368	3,602,479	4,406,531	4,978,206	4,311,373	5,410,854	3,701,005	3,793,511	4,407,663	4,671,154
Public Safety	11,685,223	11,893,090	9,346,025	8,061,822	8,197,990	10,665,062	12,542,863	14,614,429	11,748,739	10,373,187
Health & Sanitation	2,393,731	2,363,861	2,311,388	2,211,289	2,065,304	2,069,095	2,273,683	2,471,514	2,974,064	3,408,834
Transportation	2,010,312	3,139,562	1,855,897	1,118,217	945,116	695,266	1,005,656	1,927,963	2,286,083	4,535,695
Veterans Administration	49,361	61,372	116	29,077	27,155	-	-	4,087	6,381	3,494
Economic Development	2,269,247	1,783,328	2,139,385	2,336,136	2,303,778	2,720,611	2,397,910	2,101,229	2,242,476	2,433,853
Total Governmental Activities Program Revenues	25,116,360	26,023,519	23,955,649	22,152,923	21,267,429	25,310,561	25,796,336	28,576,036	27,675,361	32,002,905
Business-Type Activities										
911 Emergency Services	2,810,149	2,808,869	2,848,699	2,950,636	3,054,566	3,807,575	4,439,938	4,670,237	5,227,009	5,412,224
Animal Control	291,673	299,965	306,412	326,775	302,018	315,777	390,906	410,547	438,617	472,669
Total Business-Type Activities Program Revenues	3,101,822	3,108,834	3,155,111	3,277,411	3,356,584	4,123,352	4,830,844	5,080,784	5,665,626	5,884,893
Total Primary Government Program Revenues	28,218,182	29,132,353	27,110,760	25,430,334	24,624,013	29,433,913	30,627,180	33,656,820	33,340,987	37,887,798
Net (Expense) Revenue										
Governmental Activities	(31,238,698)	(31,883,276)	(33,628,188)	(33,176,092)	(32,540,313)	(28,159,082)	(29,566,761)	(31,668,243)	(31,838,636)	25,551,995
Business-Type Activities	78,307	27,311	(20,343)	25,109	88,356	301,166	460,140	932,159	1,254,069	(1,737,310)
Total Primary Government Net (Expense) Revenue	(31,160,391)	(31,855,965)	(33,648,531)	(33,150,983)	(32,451,957)	(27,857,916)	(29,106,621)	(30,736,084)	(30,584,567)	23,814,685
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	16,528,453	17,181,977	17,550,415	18,029,074	19,768,052	20,042,349	20,983,228	21,554,924	22,099,582	22,906,912
Sales and Video Gaming	7,485,321	7,707,300	6,709,171	5,123,718	4,977,830	5,204,439	5,562,711	5,417,334	5,328,078	6,896,170
State Income	2,521,619	2,734,356	2,747,656	3,053,559	2,793,579	2,635,887	2,748,295	3,054,587	3,118,580	3,784,393
Replacement & Other	2,494,507	2,623,064	2,739,880	2,791,871	2,733,394	2,770,138	2,702,899	3,380,356	4,338,547	6,424,577
Interest	20,903	18,761	13,576	12,764	23,537	95,716	122,105	178,545	68,717	17,793
Misc.	277,471	275,901	523,276	465,132	341,257	423,565	438,193	119,357	395,907	278,951
Total Governmental Activities	29,328,274	30,541,359	30,283,974	29,476,118	30,637,649	31,172,094	32,557,431	33,705,103	35,349,411	40,308,796
Business-Type Activities										
Interest	8,380	13,962	5,719	5,428	6,954	9,395	16,943	67,335	44,610	8,926
Misc.	-	-	-	-	(1,959)	-	-	-	-	67,744
Total Business-Type Activities	8,380	13,962	5,719	5,428	4,995	9,395	16,943	67,335	44,610	76,670
Total Primary Government	29,336,654	30,555,321	30,289,693	29,481,546	30,642,644	31,181,489	32,574,374	33,772,438	35,394,021	40,385,466
Changes In Net Position										
Governmental Activities	(1,910,424)	(1,341,917)	(3,344,214)	(3,699,974)	(1,902,664)	3,013,012	6,087,187	2,036,860	3,510,775	14,756,801
Business-Type Activities	86,687	41,273	(14,624)	30,537	93,351	310,561	477,083	999,494	1,298,679	1,813,980
Total Primary Government Change In Net Position	(1,823,737)	(1,300,644)	(3,358,838)	(3,669,437)	(1,809,313)	3,323,573	6,564,270	3,036,354	4,809,454	16,570,781

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Non-Spendable										
Prepaid Expenses	320,227	659,884	253,733	407,466	198,558	72,915	89,129	423,116	76,754	189,473
Inventory	163,437	-	29,093	21,599	17,644	6,935	15,174	11,373	14,295	11,394
Restricted for:										
Tort Liability / Claims	1,038,404	477,926	412,250	176,251	525,631	887,254	1,577,918	2,377,040	2,998,015	2,905,277
Unassigned	451,953	(1,368,366)	(4,305,261)	(4,920,326)	(4,978,002)	(3,597,798)	(1,081,378)	1,111,435	1,740,794	3,516,056
Total General Fund	1,974,021	(230,556)	(3,610,185)	(4,315,010)	(4,236,169)	(2,630,694)	600,843	3,922,964	4,829,858	6,622,200
Pension Fund										
Restricted for:										
Retirement	1,121,036	344,819	-	-	146,849	550,643	581,618	1,100,833	1,679,277	2,340,202
Unassigned	-	-	(196,990)	(259,665)	-	-	-	-	-	-
Total Pension Fund	1,121,036	344,819	(196,990)	(259,665)	146,849	550,643	581,618	1,100,833	1,679,277	2,340,202
County Highway Fund										
Non-Spendable										
Inventory	251,304	240,246	254,993	251,289	264,115	306,006	313,614	342,549	368,363	429,868
Assigned to Transportation	2,949,246	2,922,821	2,983,076	3,258,613	3,598,758	2,944,944	2,596,697	2,484,091	2,302,995	2,080,836
Total County Highway Funds	3,200,550	3,163,067	3,238,069	3,509,902	3,862,873	3,250,950	2,910,311	2,826,640	2,671,358	2,510,704
County Bridge Fund										
Restricted for:										
Transportation	-	-	-	-	-	-	-	4,919,414	5,634,667	5,547,070
Total County Bridge Funds	-	-	-	-	-	-	-	4,919,414	5,634,667	5,547,070
All Other Governmental Fund										
Non-Spendable										
Prepaid Expenses	4,503	82,476	7,066	12,189	13,588	9,893	10,766	13,165	107,048	78,119
Inventory	178,493	116,261	62,108	62,064	124,859	92,902	82,545	80,382	134,250	131,212
Restricted for:										
General Government	632,685	726,679	672,671	813,609	990,342	1,068,405	1,261,929	1,466,379	1,556,147	1,796,818
Debt Service	566,671	852,428	849,617	848,805	864,308	782,923	775,062	758,793	720,009	729,802
Judiciary & Court	1,448,304	1,277,662	1,217,609	1,325,358	1,214,588	1,307,738	1,401,575	1,518,654	1,525,133	1,744,020
Public Safety	133,024	11,432	44,860	767,236	326,885	232,203	160,056	178,737	240,490	292,842
Health & Welfare	2,165,684	2,211,258	2,151,233	1,848,171	2,147,814	2,412,325	2,575,480	2,786,741	2,994,191	3,735,834
Public Building Commission	-	227,922	227,845	228,137	205,756	205,821	206,085	206,992	340,608	342,382
Capital Projects	462,193	146,954	33,563	606,746	602,985	602,985	291,224	355,460	147,313	72,243
Transportation	5,612,198	5,724,958	7,183,088	7,674,636	8,017,352	8,883,327	9,325,752	4,417,658	6,588,032	11,306,644
Economic Development	540,505	540,806	541,044	472,616	282,122	157,213	-	-	2,168	2,168
Assigned-Judiciary and Court	-	-	-	-	-	-	47,694	100,365	102,237	108,909
Unassigned	-	-	-	-	(4,655)	(20,650)	-	-	-	(4,611)
Total All Other Governmental Funds	11,744,260	11,918,836	12,990,704	14,659,567	14,785,944	15,735,085	16,138,168	11,883,326	14,457,626	20,336,382
Total Governmental Funds	18,039,867	15,196,166	12,421,598	13,594,794	14,559,497	16,905,984	20,230,940	24,653,177	29,272,786	37,356,558

Data Source

Audited Financial Statements

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes	24,013,774	24,889,277	24,289,041	23,197,404	24,745,882	25,246,788	26,545,939	26,972,258	27,427,660	29,803,082
Intergovernmental	12,814,338	13,077,031	14,149,188	13,496,601	12,681,002	14,053,441	12,219,457	13,716,375	18,360,225	24,809,773
Charges for Services	14,661,941	14,919,498	13,099,206	10,659,964	11,499,717	13,389,362	15,740,466	18,571,779	13,626,867	13,300,959
Licenses & Permits	541,925	519,826	519,961	522,137	596,005	505,098	576,188	563,106	591,117	600,548
Fines & Forfeits	2,092,136	2,157,875	2,070,943	3,238,996	2,245,698	2,548,910	2,751,416	2,423,421	2,384,609	2,539,934
Interest on Investments	20,903	18,761	13,618	12,772	23,469	95,672	122,220	178,663	68,734	17,804
Miscellaneous	291,818	345,254	693,723	535,681	444,963	528,616	489,224	305,121	425,153	281,915
Total Revenues	54,436,835	55,927,522	54,835,680	51,663,555	52,236,736	56,367,887	58,444,910	62,730,723	62,884,365	71,354,015
Expenditures:										
General Government	18,315,161	19,310,137	19,662,199	16,648,088	15,979,189	16,244,269	17,169,332	16,675,676	17,656,305	18,576,672
Judiciary & Court	7,335,570	7,075,228	6,689,760	6,074,130	5,872,663	5,942,504	6,543,727	6,391,955	6,848,149	7,282,259
Public Safety	15,619,118	16,343,747	15,972,709	13,334,959	15,614,389	17,367,434	18,393,690	19,388,006	18,635,389	19,223,115
Health & Welfare	2,767,472	2,886,401	2,771,932	2,807,170	2,331,386	2,319,640	2,491,398	2,866,076	2,929,546	3,431,572
Transportation	6,704,224	5,570,439	5,283,559	4,760,516	4,330,188	4,744,654	5,008,042	5,448,217	5,151,662	8,440,360
Economic Development	2,430,630	1,946,789	1,772,790	2,404,716	2,494,423	2,770,611	2,402,910	2,101,229	2,240,308	2,433,853
Capital Outlay	3,175,728	3,603,699	2,340,170	1,627,268	1,903,603	2,848,273	2,653,583	4,372,611	4,011,726	4,512,657
Debt Service Principle	1,964,317	2,018,835	2,307,138	2,054,815	2,033,027	1,696,427	1,897,510	2,195,900	2,232,673	2,410,346
Debt Service Interest	1,014,444	855,159	809,993	778,695	713,165	624,538	583,186	533,036	459,236	393,525
Total Expenditures	59,326,664	59,610,434	57,610,250	50,490,357	51,272,033	54,558,350	57,143,378	59,972,706	60,164,994	66,704,359
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,889,829)	(3,682,912)	(2,774,570)	1,173,198	964,703	1,809,537	1,301,532	2,758,017	2,719,371	4,649,656
Other Financing Sources (Uses):										
Transfers In	1,406,788	2,387,154	2,229,029	2,225,823	233,743	316,313	343,033	215,883	185,570	191,960
Transfers Out	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)	(316,313)	(343,033)	(215,883)	(185,570)	(191,960)
Proceeds from Refunding Bonds	3,690,000	5,395,000	-	-	-	-	-	-	-	-
Proceeds from Long-term Debt	673,604	493,390	-	-	-	536,950	1,854,215	1,064,220	-	-
Premium on Bonds Sold	59,569	25,966	-	-	-	-	-	-	-	-
Refunded Debt Proceeds Paid to Escrow	(3,672,287)	(5,311,965)	-	-	-	-	-	-	-	-
Cost of Issuance of Long-term Debt	(77,282)	(105,874)	-	-	-	-	169,209	-	1,273,210	-
Sale of Capital Assets	-	-	-	-	-	-	-	600,000	627,028	676,000
Total Other Financing Sources (Uses)	673,604	496,517	-	-	-	536,950	2,023,424	1,664,220	1,900,238	676,000
Net Change In Fund Balance	(4,216,225)	(3,186,395)	(2,774,570)	1,173,198	964,703	2,346,487	3,324,956	4,422,237	4,619,609	5,325,656
Debt Service as a Percentage of Noncapital Expenditure	5.24%	5.19%	5.57%	5.68%	5.48%	4.53%	4.48%	4.82%	4.74%	4.45%

County of Kankakee, Illinois

Sales Tax by Category

Last Ten Calendar Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Merchandise	-	-	-	-	-	-	-	-	-	548
Food	3,738	6,253	6,980	6,540	4,925	-	3,828	2,742	2,189	2,446
Drinking and Eating Places	37,272	30,222	26,357	30,032	34,132	16,122	20,130	14,525	23,614	27,883
Apparel	-	412	1,665	234	399	5,384	-	711	-	6,399
Furniture & HH & Radio	9,709	11,599	12,730	13,728	12,280	15,605	13,315	14,046	13,465	14,352
Lumber, Building, Hardware	46,041	50,203	47,919	56,263	58,532	45,514	41,191	20,568	45,148	40,968
Automotive & Filling Stations	69,710	117,081	119,235	72,421	57,466	83,153	87,278	62,696	53,934	67,935
Drugs & Misc. Retail	106,868	84,054	93,030	161,859	131,735	131,878	108,057	112,891	126,406	433,193
Agriculture & All Others	340,630	475,605	711,781	442,791	524,763	709,572	710,311	743,038	452,001	852,236
Manufacturers	61,057	33,338	42,271	61,382	67,964	56,937	60,247	73,610	74,167	80,870
	<u>675,563</u>	<u>808,768</u>	<u>1,061,969</u>	<u>845,249</u>	<u>892,195</u>	<u>1,069,554</u>	<u>1,053,025</u>	<u>1,044,829</u>	<u>791,388</u>	<u>1,526,830</u>
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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Aroma Park	14,819	14,862	10,187	11,275	10,382	11,128	11,848	12,038	14,843	22,715
Bonfield	1,421	1,440	1,328	1,290	1,001	1,032	1,269	1,509	942	2,447
Bourbonnais	502,425	486,751	512,817	518,828	524,267	539,347	559,018	565,770	573,672	734,633
Bradley	1,359,510	1,381,814	1,389,472	1,445,523	1,424,200	1,440,232	1,537,223	1,541,840	1,480,712	1,767,760
Buckingham	102	87	67	134	13	36	95	25	237	937
Cabery	245	100	209	135	89	106	86	70	39	208
Chebanse	4,499	5,871	7,463	11,456	12,945	9,849	15,123	12,662	14,173	20,319
Clarke City	0	0	0	0	0	0	0	0	0	2
Essex	1,961	1,838	2,646	2,436	2,332	2,049	1,604	1,098	1,399	7,024
Grant Park	23,698	21,269	21,882	21,490	20,247	22,983	26,097	22,867	17,442	29,815
Herscher	57,867	66,671	75,445	77,933	78,174	74,948	73,418	69,823	81,289	87,762
Hopkins Park	2,441	1,865	2,468	2,022	2,617	2,553	2,571	2,519	3,046	4,484
Irwin	698	509	518	750	1,008	1,113	1,197	1,254	1,529	1,964
Kankakee	3,919,414	3,994,151	1,976,192	960,455	751,469	616,207	780,682	549,039	567,444	732,708
Limestone	3,432	3,437	3,660	3,301	3,535	3,219	3,658	3,195	2,748	4,504
Manteno	202,968	259,777	362,868	233,894	215,471	220,124	235,649	226,477	225,641	339,543
Momence	63,684	63,881	69,400	62,877	67,868	77,202	84,782	78,129	73,263	90,192
Reddick	268	263	283	270	214	110	93	117	80	801
Sammons Point	70	54	245	48	67	46	201	61	34	127
St. Anne	35,517	32,972	31,962	25,184	20,049	23,135	22,650	19,911	16,782	27,907
Sun River Terrace	1	2	12	15	2	119	61	332	2,180	3,072
Union Hill	1,325	2,195	1,296	1,581	1,567	1,148	1,787	1,552	1,817	2,792
	<u>6,196,365</u>	<u>6,339,809</u>	<u>4,470,420</u>	<u>3,380,897</u>	<u>3,137,517</u>	<u>3,046,686</u>	<u>3,359,112</u>	<u>3,110,288</u>	<u>3,079,312</u>	<u>3,881,716</u>
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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
County	1.0811	1.1129	1.1257	1.1339	1.1366	1.1332	1.1423	1.0529	1.0219	0.9530
Townships or Road Districts	0.5933	0.6204	0.6432	0.6332	0.6376	0.6260	0.6814	0.6841	0.6614	0.6180
Cities and Villages	0.4997	0.4632	0.6512	0.5879	0.4705	0.4708	0.4807	0.4724	0.4623	0.4360
School Districts										
Elementary Districts	3.3488	3.4556	3.4965	2.8153	3.5504	3.5076	3.5463	3.4374	3.2379	3.0265
High School Districts	2.5613	2.6079	2.6461	2.6529	2.6189	2.7007	2.7949	2.7882	2.7190	2.7290
Unit Districts	4.9521	5.0049	5.0674	5.1853	5.5423	5.4842	5.4990	5.4813	5.1738	4.9180
Community College Districts	0.3943	0.3913	0.3963	0.3935	0.4008	0.3976	0.3960	0.3837	0.3731	0.3450
Special Districts										
Fire Protection Districts	0.5730	0.5855	0.5860	0.5867	0.5849	0.5746	0.5959	0.6068	0.5907	0.5460
Park Districts	0.2678	0.2729	0.2732	0.2772	0.2801	0.2803	0.2849	0.2607	0.2520	0.2365
Sanitary Districts										
Library Districts	0.1792	0.1826	0.1824	0.1860	0.1854	0.1841	0.1916	0.1989	0.1978	0.1700
Multi-township Districts	0.0512	0.0531	0.0541	0.0553	0.0567	0.0456	0.0475	0.0479	0.0472	0.0440
Street Lighting Districts										
Hospital Districts										
Airport Districts	0.0372	0.0391	0.0412	0.0418	0.0442	0.0452	0.0452	0.0445	0.0435	0.0410
Mass Transit Districts										
Cemetery Districts	0.0675	0.0701	0.0727	0.0732	0.0735	0.0751	0.0777	0.0776	0.0768	0.0730
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	0.0544	0.0571	0.0582	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Conservancy Districts	0.0727	0.0732	0.0732	0.0752	0.0776	0.0776	0.0772	0.0760	0.0740	0.0660

Source: Kankakee County Clerk

County of Kankakee, Illinois

Extended Taxes By District

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
County	23,693,386	23,152,768	22,377,019	21,835,774	21,169,052	20,473,854	20,084,585	18,284,634	17,887,884	17,499,232
Townships or Road Districts	10,793,487	10,631,151	10,428,174	10,222,638	9,956,600	9,622,831	9,482,217	9,505,185	9,396,755	8,200,030
Cities and Villages	25,846,813	23,529,514	23,745,923	23,711,002	28,723,104	26,824,211	26,565,746	26,255,886	26,306,840	25,262,585
TIF	4,846,527	4,524,547	4,371,766	4,303,204	5,263,406	5,043,058	5,391,288	5,080,001	4,832,991	4,492,988
Other Municipalities*	21,000,286	19,004,967	19,374,157	19,407,799	23,459,698	21,781,153	21,391,288	21,175,885	21,473,849	9,622,831
School Districts	131,861,668	128,432,711	124,001,842	120,691,394	117,283,432	112,683,031	108,010,398	103,875,294	101,993,577	26,824,211
Elementary Districts	31,926,425	31,132,226	29,824,633	29,057,116	28,188,443	27,183,539	26,607,437	25,859,671	25,591,895	25,071,050
High School Districts	18,819,566	18,686,595	17,899,413	17,439,641	16,954,652	16,365,228	16,075,996	15,763,084	15,452,793	15,159,092
Unit Districts	70,128,860	68,384,181	66,344,151	64,742,665	62,778,969	60,354,693	56,805,742	54,256,380	53,058,715	52,328,979
Community College Districts	10,986,816	10,229,710	9,933,646	9,451,972	9,361,368	8,779,571	8,521,223	7,996,160	7,890,174	7,661,747
Special Districts	18,806,729	18,391,804	17,838,595	17,379,758	16,904,515	16,164,233	15,889,622	15,150,291	14,231,090	14,515,613
Fire Protection Districts	9,196,640	8,967,259	8,659,537	8,400,795	8,175,916	7,703,212	7,518,585	7,383,764	7,184,826	7,047,500
Park Districts	5,714,656	5,616,780	5,488,404	5,379,355	5,205,166	5,104,807	5,046,280	4,691,187	3,959,049	4,530,994
Sanitary Districts		0	0	0	0	0	0	0	0	0
Library Districts	3,075,033	2,994,921	2,885,632	2,806,894	2,734,386	2,635,601	2,598,926	2,348,335	2,359,739	2,200,118
Multi-township Districts	313,975	312,558	310,563	308,902	307,827	244,547	243,066	239,260	233,653	229,113
Street Lighting Districts		0	0	0	0	0	0	0	0	0
Hospital Districts		0	0	0	0	0	0	0	0	0
Airport Districts	277,536	276,594	277,134	271,457	276,821	275,070	275,586	275,915	276,414	276,464
Mass Transit Districts		0	0	0	0	0	0	0	0	0
Cemetery Districts	24,834	24,024	23,419	22,934	22,332	21,840	21,462	20,817	20,811	21,060
Miscellaneous Districts		0	0	0	0	0	0	0	0	0
Special Districts		0	0	0	0	0	0	0	0	0
Forest Preserve Districts	193,455	189,276	183,778	179,572	172,569	169,868	176,542	182,001	187,575	201,333
Conservancy Districts	10,599	10,391	10,127	9,847	9,499	9,288	9,176	9,012	9,024	9,032
Total Current Tax Extensions	185,155,270	204,137,947	198,391,554	193,840,567	194,036,703	185,768,160	180,032,568	173,071,290	169,816,146	92,301,671

* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois

Equalized Assessed Valuations less exemptions by district

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
County	2,191,599,825	2,080,399,633	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848
Townships or Road Districts	2,191,933,675	2,081,063,126	1,988,648,063	1,926,892,409	1,863,653,510	1,808,022,657	1,758,315,073	1,736,602,712	1,750,459,066	1,836,225,848
Cities and Villages	1,366,304,232	1,303,009,428	1,250,856,736	1,213,928,289	1,171,632,579	1,149,462,479	1,132,230,327	1,133,741,872	1,151,002,282	1,212,435,725
School Districts										
Elementary Districts	903,271,317	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,253,698	764,242,428
High School Districts	903,271,317	860,566,938	818,619,579	795,838,145	768,304,696	742,705,375	723,203,310	722,920,889	730,189,882	764,114,796
Unit Districts	1,288,328,508	1,219,832,695	1,169,236,976	1,129,935,097	1,094,259,704	1,064,123,991	1,035,055,047	1,013,676,464	1,020,263,605	1,072,111,052
Community College Districts	2,191,599,825	2,080,399,633	1,987,831,488	1,925,723,108	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848
Special Districts										
Fire Protection Districts	1,633,997,892	1,554,583,708	1,492,690,651	1,442,801,976	1,401,305,633	1,352,574,266	1,295,741,451	1,267,844,271	1,268,465,235	1,323,257,524
Park Districts	1,417,304,025	1,347,302,531	1,286,360,594	1,241,084,531	1,198,598,504	1,163,833,824	1,149,333,986	1,159,042,024	1,174,538,049	1,236,900,371
Sanitary Districts										
Library Districts	1,537,346,085	1,465,851,524	1,404,005,991	1,362,585,827	1,318,498,827	1,284,798,571	1,239,246,211	1,120,899,144	1,128,899,786	1,178,794,220
Multi-township Districts	574,601,213	546,495,219	529,425,257	516,764,299	501,979,477	404,943,223	388,184,491	380,778,855	380,901,961	392,775,313
Street Lighting Districts										
Hospital Districts										
Airport Districts	746,064,184	707,400,573	672,656,340	649,423,550	626,291,464	608,562,424	609,702,701	620,033,902	635,433,580	674,303,222
Mass Transit Districts										
Cemetery Districts	36,791,471	34,270,510	32,212,760	31,330,304	30,384,158	29,080,916	27,621,571	26,826,450	27,097,304	28,848,790
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	355,615,306	331,482,331	315,769,526	299,286,455	287,614,283	283,112,839	294,236,119	303,334,990	312,624,503	335,555,396
Conservancy Districts	14,579,691	14,195,986	13,835,308	13,094,562	12,240,772	11,969,579	11,886,228	11,857,327	12,194,013	13,684,276

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
2012	150,467,630	1,249,659,764	419,537,286	16,561,168	1,836,225,848	5,509,228,467	0.953
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	5,251,885,650	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	5,210,313,090	1.0529
2015	164,011,237	1,140,527,789	434,543,425	19,175,906	1,758,258,357	5,275,302,601	1.1423
2016	174,827,969	1,173,685,514	439,522,116	18,693,500	1,806,729,099	5,420,729,370	1.1332
2017	185,886,215	1,205,139,571	452,489,442	18,973,972	1,862,489,200	5,588,026,403	1.1366
2018	197,026,319	1,240,761,920	467,420,173	20,514,696	1,925,723,108	5,777,747,099	1.1339
2019	210,371,711	1,291,679,165	466,057,491	19,723,121	1,987,831,488	5,964,090,873	1.1257
2020	224,096,635	1,350,465,067	486,137,038	19,700,893	2,080,399,633	6,241,823,081	1.1129
2021	241,064,555	1,428,718,193	500,101,233	21,715,844	2,191,599,825	6,575,457,021	1.0811

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 2020			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Aventis Behring LLC (CSL)	\$18,984,439	0.91%
2	Pembina Coghlin LLC	13,498,650	0.65%
3	EDF Renewable Energy	13,351,010	0.64%
4	TF Manteno IL LLC	8,867,141	0.43%
5	Midway Snacks LLC	8,815,769	0.42%
6	Riverside Medical Center	8,713,589	0.42%
7	Nucor Steel Kankakee INC	7,021,600	0.34%
8	Kelly Creek Wind LLC	6,973,122	0.34%
9	Mantkin LLC	5,817,236	0.28%
10	Olymbec USA LLC	5,779,128	0.28%
Total - Top Ten		<u>\$97,821,684</u>	
Total EAV		\$2,080,399,633	

Tax Year 2010			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Baggy Wrinkle Part LTD	\$11,912,617	0.60%
2	K-Mart Corp	11,633,161	0.59%
3	Midway Snacks LLC	10,385,094	0.53%
4	Northfield Square LLC	8,316,492	0.42%
5	Sears Logistics Services Inc	7,156,295	0.36%
6	Riverside Medical Center	7,119,980	0.36%
7	BHCP Bourbonnais LLC	5,818,786	0.29%
8	Cognis Corp	4,987,600	0.25%
9	Walmart Real Estate Business TR	4,963,459	0.25%
10	Tri Star Estates LLC	4,651,777	0.24%
Total - Top Ten		<u>\$76,945,261</u>	
Total EAV		\$1,977,819,149	

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
2011	2012	17,000,231	16,947,659	99.69%	-	16,947,659	99.69%
2012	2013	17,372,893	17,299,244	99.58%	-	17,299,244	99.58%
2013	2014	17,862,597	17,787,216	99.58%	-	17,787,216	99.58%
2014	2015	18,302,547	18,209,577	99.49%	-	18,209,577	99.49%
2015	2016	20,084,585	19,960,452	99.38%	-	19,960,452	99.38%
2016	2017	20,473,854	20,310,942	99.20%	-	20,310,942	99.20%
2017	2018	21,169,052	21,224,060	100.26%	-	21,224,060	100.26%
2018	2019	21,835,744	21,790,868	99.79%	-	21,790,868	99.79%
2019	2020	22,117,182	22,035,975	99.63%	-	22,035,975	99.63%
2020	2021	22,930,437	22,856,879	99.68%	-	22,856,879	99.68%

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	Debt	Note	Capital	Revenue	Capital	Outstanding	Total Personal	Personal	Population	Debt
	Bonds	Certificates	Payable	Leases	Source Bonds	Leases	Debt	Income (in 1000s)	Income		Per Capita
2012	13,089,199	6,858,000	175,000	3,525,849	1,165,000	16,804	24,829,852	3,977,091	0.62%	113,040	219.66
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698	23,626,135	4,136,363	0.57%	112,120	210.72
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113	3,971,295	0.51%	111,375	183.00
2015	16,304,699	-	-	1,996,451	-	-	18,301,150	4,107,989	0.45%	110,879	165.06
2016	14,815,573	-	-	1,438,424	-	-	16,253,997	4,199,107	0.39%	110,008	147.75
2017	13,291,318	-	-	1,788,947	-	-	15,080,265	4,369,097	0.35%	109,605	137.59
2018	11,721,773	-	-	1,615,646	-	-	13,337,419	4,542,931	0.29%	110,024	121.22
2019	10,101,971	-	-	2,088,966	-	-	12,190,937	4,689,720	0.26%	109,862	110.97
2020	8,452,064	-	737,155	2,027,348	-	-	11,216,567	5,102,633	0.22%	108,342	103.53
2021	6,746,866	-	637,048	1,407,109	-	-	8,791,023	N/A	N/A	106,601	82.47

Source: Audited Financial Statements

Note - 2021 Total Personal 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	Bonded Debt Per Capita
2012	13,089,199	524,040	12,565,159	0.68%	111.35
2013	18,064,033	685,907	17,378,126	0.99%	155.00
2014	17,331,626	685,907	16,645,719	0.96%	149.46
2015	16,304,699	685,907	15,618,792	0.89%	140.86
2016	14,815,573	864,308	13,951,265	0.77%	126.82
2017	13,291,318	782,923	12,508,395	0.67%	114.12
2018	11,721,773	775,062	10,946,711	0.57%	99.49
2019	10,101,971	758,793	9,343,178	0.47%	85.04
2020	8,452,064	720,009	7,732,055	0.37%	71.37
2021	6,746,866	729,802	6,017,064	0.27%	56.44

Source: Audited Financial Statements & Annual Report Property Tax Rates

County of Kankakee, Illinois

Schedule of Legal Debt Margin

2021	
Equalized Assessed Valuation (EAV)	2,191,599,825
Legal Debt Limit (2.875% of EAV)	63,008,495
Outstanding Debt	8,791,023
Less Self Supporting Debt	(778,750)
Total Debt Applicable to Limit	8,012,273
Legal Debt Margin	54,996,222

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Equalized Assessed Valuation (EAV)	1,836,225,848	1,750,453,487	1,736,597,353	1,758,258,357	1,806,729,099	1,862,489,200	1,925,723,108	1,987,831,488	2,080,399,633	2,191,599,825
Legal Debt Limit (2.875% of EAV)	52,791,493	50,325,538	49,927,174	50,549,928	51,943,462	53,546,565	55,364,539	57,150,155	59,811,489	63,008,495
Outstanding Debt	24,829,852	23,626,135	20,382,113	18,301,150	16,253,997	15,080,265	13,337,419	12,190,937	11,216,567	8,791,023
Less Self Supporting Debt	(24,829,852)	(23,626,135)	(20,382,113)	(2,131,150)	(1,438,424)	(1,316,842)	(1,189,559)	(1,061,642)	(923,062)	(778,750)
Total Debt Applicable to Limit	0	0	0	16,170,000	14,815,573	13,763,423	12,147,860	11,129,295	10,293,505	8,012,273
Legal Debt Margin	52,791,493	50,325,538	49,927,174	34,379,928	37,127,889	39,783,142	43,216,679	46,020,860	49,517,984	54,996,222
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	32%	29%	26%	22%	19%	17%	13%

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)
2012	113,040	3,977,091	35,243	36.7	17,802	10.4%
2013	112,120	4,136,363	36,892	36.9	17,489	10.3%
2014	111,375	3,971,295	35,657	37.3	17,286	7.9%
2015	110,879	4,107,989	37,049	37.3	17,157	6.7%
2016	110,008	4,199,107	38,171	37.4	16,846	6.3%
2017	109,605	4,369,097	39,862	37.7	16,745	5.2%
2018	110,024	4,542,931	41,290	37.6	16,252	5.4%
2019	109,862	4,689,720	42,687	37.7	16,575	5.0%
2020	107,502	5,102,633	46,988	38.2	16,309	8.8%
2021	106,601	N/A	N/A	N/A	16,733	6.5%

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	2021			2012		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	2,900	1	5.91%	2,262	1	4.59%
CSL Behring	1,500	2	3.05%	1,000	4	2.03%
Shapiro Developmental Center	1,200	3	2.44%	1,400	2	2.84%
Cigna Health Care	1,200	4	2.44%	900	5	1.82%
Van Drunen Farms	941	6	1.92%	325	11	0.66%
(AMITA)Presence Hospital	750	5	1.53%	1,050	3	2.13%
County of Kankakee	581	7	1.18%	581	7	1.18%
Olivet Nazarene University	560	8	1.14%	531	8	1.08%
Baker & Taylor Co	500	9	1.02%	725	6	1.47%
NUCOR	430	10	0.88%	299	12	0.61%
Kankakee Community College	375	11	0.76%	385	9	0.78%
Illinois Veterans Home	368	13	0.75%	335	10	0.68%
Armstrong World Industries	350	12	0.71%	270	13	0.55%
Momence Packing Company	300	14	0.61%	240	16	0.49%
Del Monte Fresh Produce Company	250	16	0.51%	244	15	0.49%
Silva international	235	17	0.48%	105	19	0.21%
Peddinghaus	230	18	0.47%	250	14	0.51%
A.N. Webber	230	15	0.47%	100	20	0.20%
Shoup Manufacturing	200	19	0.41%	200	17	0.41%
Sherwin Williams	170	20	0.35%	145	18	0.29%

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	116	114	102	95	107	108	105	106	109	104
Court Services	132	129	118	112	111	119	116	122	137	127
Public Safety	222	236	211	190	180	207	223	233	233	237
VAC	3	3	4	3	3	6	4	5	5	4
Animal Control	10	8	9	7	10	10	11	12	11	11
ETSB-911	29	27	28	28	27	30	29	32	40	35
Health	38	39	38	34	32	31	33	33	35	33
Highway	31	37	40	29	31	30	30	33	31	30
Total	581	593	550	498	501	541	551	576	601	581

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Government Activities										
General Government										
Passports Issued	611	623	646	873	1,017	997	893	867	456	805
Birth Certificates	1,440	1,481	1,450	1,514	1,466	1,364	1,416	1,429	1,232	1,268
Death Certificates	1,069	1,132	1,171	1,189	1,267	1,269	1,221	1,225	1,410	1,392
Marriage Registrations	643	657	654	655	697	631	608	534	531	531
Registered Voters	64,366	65,782	61,292	62,350	64,829	66,196	68,513	66,206	67,051	70,011
Ballots Counted	58,292	23,664	45,411	9,243	73,767	15,905	48,857	9,854	68,711	15,094
Number of Documents Recorded	18,400	18,272	14,752	16,518	15,703	14,971	14,312	14,875	16,814	18,102
Assessed Billing Value	2,082,823,792	1,992,446,053	1,976,338,717	2,002,264,255	2,055,835,641	2,116,735,456	2,179,518,395	2,246,774,994	2,350,376,616	2,471,402,628
New Property Value	10,254,908	8,001,133	13,244,207	35,020,455	24,576,701	28,247,808	17,463,374	15,216,153	26,188,492	18,871,856
Total Parcels	55,200	55,193	55,190	55,264	55,209	55,273	55,251	55,252	55,290	55,285
Taxable Parcels	53,578	53,425	53,842	53,861	53,804	53,274	53,224	53,149	53,347	53,428
Total Board of Review Appeals	870	492	369	326	485	363	322	269	280	244
Real Estate Transfer Declarations Processed	3,582	4,355	3,912	4,468	4,626	4,482	4,391	4,542	4,361	5,288
Inspections Conducted	2,254	1,893	1,237	1,082	955	1,288	1,251	1,262	1,193	1,241
Building Permits Issued	1,031	1,078	1,076	729	712	676	662	786	873	840
Number of Maintenance Work Orders	1,809	1,843	1,516	1,996	2,511	1,980	2,015	1,921	2,036	1,579
Number of Claims for Payment Processed	8,956	9,752	8,962	7,286	6,870	8,716	9,701	9,578	8,717	8,482
Court Services										
Number of Dissolution of Marriage Filed	222	200	192	131	167	153	189	188	197	151
Total Civil Cases Filed	2,668	2,408	2,130	1,784	2,025	1,967	1,897	2,329	2,208	2,130
Total Criminal Cases Filed	1,158	1,139	1,290	1,020	1,026	1,347	1,428	1,709	1,482	1,475
Total Juvenile Cases Filed	284	195	221	159	122	221	170	249	91	96
Number of Driving under the Influence Filed	239	289	209	208	157	260	266	291	542	642
Total Traffic Cases Filed	4,158	5,647	4,928	3,277	3,367	6,148	7,260	8,014	7,680	6,709
Jurors Summoned	7,635	7,685	6,175	6,480	6,895	8,025	9,135	9,245	12,405	10,170
Jurors Served	3,336	3,484	2,852	2,828	2,634	3,579	3,989	4,254	6,910	4,918
Number of Judges	10	10	10	10	10	10	10	10	10	10
Public Defender Total Pending Cases	3,785	3,768	4,424	3,435	3,146	2,901	3,263	3,948	5,217	5,855
Public Defender Felony Pending Cases	390	310	390	384	391	520	658	770	963	866
Public Defender Felony Cases Closed	691	659	460	622	637	627	531	643	522	820
Juvenile Probation Intakes	203	147	123	121	35	112	118	106	83	73
Total Juvenile Probation Caseload	426	436	437	353	324	353	385	402	371	253
Adult Probation Intakes	363	341	303	316	280	255	220	298	51	286
Total Adult Probation Caseload	1,246	1,203	1,153	1,140	973	1,585	1,553	1,379	1,682	2,006

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Patrol Division										
Calls for Service	38,925	41,287	40,179	31,799	35,102	43,799	41,633	41,768	68,311	56,505
Civil Process	4,948	4,799	4,227	4,666	5,634	6,239	5,843	5,199	4,007	4,672
Citations	3,116	2,601	1,648	331	675	1,036	1,811	1,921	2,606	2,532
Arrests	747	610	486	289	340	367	381	437	369	476
Traffic Accidents	389	423	472	457	456	486	523	494	426	477
Fatal Traffic Accidents	18	17	15	7	23	19	9	24	13	15
Homicides	1	2	5	2	7	7	6	4	9	19
Orders of Protection	1,042	1,204	1,081	1,059	1,131	1,102	1,224	1,089	920	1,154
Domestic Battery	159	91	121	102	109	83	81	82	92	101
Corrections Division										
Average Daily Population	677	626	503	460	443	537	624	649	546	512
Bookings	5,784	5,773	4,960	4,311	5,019	7,189	7,211	6,579	3,583	3,325
Number of Coroner Calls	1,067	1,148	1,146	1,313	1,249	1,277	1,276	1,229	1,389	1,457
Autopsies	116	126	118	76	102	130	94	89	114	110
Health and Sanitation										
Food Sanitation Inspections	1,331	1,406	1,519	1,509	1,387	1,389	1,466	1,672	762	1,490
Food Sanitation Licenses Issued	651	623	654	601	641	640	640	1,147	620	933
Mammograms Provided	469	343	63	34	-	-	-	-	-	-
Tobacco Prevention Participants	1,055	673	506	404	621	655	363	852	-	-
Tuberculosis Skin Tests	1,105	473	667	413	511	366	572	587	268	373
Lead Screenings	1,198	1,286	1,439	1,128	992	874	899	1,200	459	125
Number of Patients Vaccinated	2,964	1,985	1,315	1,775	1,469	1,658	2,058	3,602	853	21,077
WIC Average Monthly Caseload	2,685	2,647	2,481	2,240	2,071	1,824	1,727	1,584	1,562	1,400
Veterans Assistance Commission										
Veterans Served	2,411	2,813	3,136	3,810	3,686	3,209	2,887	2,597	1,610	2,153
Financial Assistance Provided for Veterans	40,441	48,625	64,874	86,109	65,736	25,760	39,018	53,887	33,891	34,576
Business-Type Activities										
ETSB-911										
Total 911 Calls	58,056	46,986	48,192	49,744	49,777	53,443	53,092	55,418	50,942	53,395
Cellular 911 Calls	45,243	37,571	39,104	41,268	41,788	43,847	43,979	46,506	43,841	45,702
Wireline 911 Calls	12,813	9,415	9,088	8,476	7,989	6,045	5,652	5,441	4,094	3,951

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois
Capital Asset Statistics
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration										
Buildings	4	4	4	4	4	5	5	5	5	6
Buildings/Land Improvements	7	8	8	8	8	8	10	11	13	13
Land	4	4	5	5	5	5	5	4	4	4
Total	15	16	17	17	17	18	20	20	22	23
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	4	6	7	7	7	7	8	9	10	10
Land	0	1	1	1	1	1	1	0	0	0
Total	5	8	9	9	9	9	10	10	11	11
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	6	6	8	8	9	9	9	10	11	11
Land	4	4	4	4	4	4	4	4	4	4
Total	19	19	21	21	22	22	22	23	24	24
Highway										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	8	8	8	9	9	9	8	9	10	11
Highways	74	76	76	77	78	80	82	83	83	86
Land	2	2	2	2	2	2	2	2	2	2
Total	90	92	92	94	95	97	98	100	101	105
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
Misc Equipment	3	3	3	3	2	2	2	2	2	2
Total	6	6	6	6	5	5	5	5	5	5
TOTAL Capital Assets	135	141	145	147	148	151	155	158	163	168

Kankakee County, Illinois
Schedule of Findings and Responses
November 30, 2021

Current Year Findings:

Finding No: 2021-001

Criteria or specified requirement:

Governments may choose the interperiod allocation method to account for prepayments by governmental funds for supplies and services that extend over more than one reporting period. The County has chosen to allocate prepaid expenditures among periods and should apply this method consistently within accounting periods and from year to year.

Condition:

The County prepaid for five years of election supplies and services in the amount of \$585,145 during fiscal year 2021. Originally, the amounts were recorded as expenditures rather than a prepaid expense. An audit adjustment was posted to correct the misclassification.

Context:

The amount was considered to be significant to the financial statements.

Effect:

Errors in expenditures and prepaid expenses were not detected and corrected on a timely basis.

Cause:

The County did not have adequate controls in place to prevent and detect errors in expenditures and prepaid expenses.

Recommendation:

The County Auditor and Finance Department should review claims for payment to identify prepaid expenses at the time of payment and post appropriate entries. The Finance Department should perform a retrospective review of expenditures during year-end close to detect unrecorded prepaid expenses.

Management's response:

The County will incorporate a review of capital expenditures to identify maintenance agreements that were included with the purchase price of the asset into its existing year-end review of prepaid expense.