

**Kankakee County
County Board Meeting
June 13, 2023**

The meeting of the Kankakee County Board, Kankakee, Illinois, held on June 13, 2023 pursuant to the adjourned meeting of September 13, 2022 was called to order at 9:01 a.m., by the Chairman of the Board, Mr. Wheeler. Mr. Fairfield delivered the invocation. The Pledge of Allegiance was recited. The following members were present:

Mrs. Polk, Mr. Snipes, Mr. Sirois, Mrs. Webber, Mrs. Parker, Mr. Fairfield, Mr. Carrico, Mr. Ekhoﬀ, Mr. Swanson, Mr. Fetherling, Mr. Dunnill, Mr. Miller, Mr. Long, Mr. Kerkstra, Mr. Hunter, Mr. Smith, Mr. Alexander-Hildebrand, Ms. Foster, Ms. Andrade, Ms. Armer-Irps, Mr. Ashcraft, Ms. Munday, Mr. Scanlon, Ms. Turner, Mr. Wheeler

Members Absent – Mr. Hess, Mr. Tholen, Ms. Rittmanic-Emme

Quorum – Present

Public Commentary – Ms. Araceli Sharper, Essex, spoke to thank everyone involved for the street improvements in Essex.

Greg St. Aubin, Manteno, presented Chairman Wheeler with an Allies in Agriculture award.

Proclamation – None

Certificates of Appreciation –

Joseph Hernandez, Corrections – 10 years
Christopher Larsen, Corrections – 10 years
Carrie Stewart, State’s Attorney – 15 years
Matthew Roberts, Corrections – 15 years
Deborah Davis, Circuit Clerk – 20 years
Shavon Franklin, Circuit Clerk – 20 years
Jeremy Most, Corrections – 20 years
Russell Belcher, Sheriff – 20 years
Jason Shane, IT – 20 years
Barbara Dyer, Corrections – 25 years
Chad Gessner, Sheriff – 25 years

Minutes of the Last Meeting

The minutes of the May 9th, 2023 meeting were submitted to the County Board for approval. The reading of the minutes was waived. Mr. Scanlon made a motion to accept the minutes. Mr. Long seconded the motion. Motion carried by voice vote

Mr. Smith made a motion to suspend the rules and move resolution, *Authorizing the County Board Chairman to Sign the Highway Department’s Collective Bargaining Agreement, on Behalf of Employer, Kankakee County, IL with the International Union of Operating Engineers, Local #150 (161)*. Mr. Ekhoﬀ seconded the motion. A roll call vote was taken, with the motion passing 25 ayes to 0 nays.

Claims Committee Reports

A motion to approve the claims reports from April 2023 were made by Mr. Dunnill and seconded by Mr. Swanson. A roll call vote was taken with the motion passing 25 ayes to 0 nays. Motion carried.

Department Reports

The department reports were read and accepted on the motion of Mr. Fairfield and seconded by Mr. Tholen. Motion carried.

1. County Collector's Monthly Report for April 2023
2. County Treasurer's Monthly Report for April 2023
3. Coroner's Monthly Reports for April 2023
4. Coroner's Monthly Receipts for April 2023
5. Circuit Clerk's Monthly Reports for April 2023
6. Recorder's Monthly Reports for April 2023
7. County Clerk's Monthly Reports for April 2023
8. Kankakee County Building Report April 2023
9. Animal Control's Monthly Reports for April 2023
10. Monthly Resolution List for June 2023

Committee Presentations and Resolutions

Consent Agenda

Mr. Hunter made a motion to approve the items in the consent agenda. Mr. Ashcraft seconded the motion. Mr. Hendrickson, County Clerk, read the items into the record. A roll call vote was taken with the motion passing 25 ayes to 0 nays. Motion carried.

- Appointment of Brian Porter to the Kankakee County Zoning Board of Appeals (140)
- Reappointment of Elizabeth Scanlon to the Kankakee County Zoning Board of Appeals (141)
- Reappointment of Joey Baud to the Greater Momence Fire Protection District (142)
- Reappointment of Duane Hull to the Otto Township Fire Protection District (143)
- Reappointment of Paul Grzelak to the Bourbonnais Fire Protection District (144)
- Reappointment of Alyce Argyelan to the Bourbonnais Fire Protection District (145)
- Reappointment of Joseph Kane to the Board of Review (146)
- Reappointment of Mark Kaner to the Board of Review Kankakee County Board Meeting Administration Building, 4th floor June 13, 2023 (147)
- Reappointment of Joe Swanson to the University of Illinois Extension (148)
- Reappointment of Lori Gadbois to the Kankakee County Convention and Visitors Bureau (149)
- Declaring File Cabinets as Surplus – Planning Department (150)
- Declaration and Disposal of Surplus Equipment and Vehicles for the Kankakee County Sheriff's Department (151)
- Authorizing the County Board Chairman or Designee to Enter into an Agreement with Cintas to Provide Uniforms and Mats (152)
- Decommissioning Plan/Bond for Peterman Solar, LLC (153)
- Decommissioning Plan/Bond for McGee Solar, LLC (154)
- Resolution Authorizing the County Board Chairman to Sign an Engineering Agreement with Hampton, Lenzi & Renwick, Inc. and Appropriate Motor Fuel Tax (MFT) Funds to Design A Bridge Replacement on County Highway 13 in Momence Township (155)

- Resolution Authorizing the County Board Chairman to Sign an Engineering Agreement with Hampton, Lenzini & Renwick, Inc. And Appropriate Motor Fuel Tax (MFT) Funds to Design A Bridge Replacement on County Highway 14 in Momence Township (156)
- Concurring Resolution (157)
- Authorizing the County Board Chairman or Designee to Enter into an Aggregation Program for Electric Load (158)

PZA

Mr. Long made a motion to approve the following resolution: *ZBA Case#23-07; request for a Variance to Section 121-281.c (Accessory Structure Location - Pool) on a parcel generally situated in Section 25 of Limestone Township. The property is located at 1805 W. Tower Dr, Kankakee. Petitioners are Michael Brown & Christina Spenard, property owners and applicants (159).* Mrs. Polk seconded the motion. A voice vote was taken, with the motion passing.

Mr. Ekhoﬀ made a motion to approve the following resolution: *ZBA Case#23-08; request for a Rezoning from A1-Agricultural District to RE-Rural Estate District and Variance to Section 121-148.d (Lot Size) on a parcel generally situated in Section 11 of Ganeer Township. The property is located at 9732 E 1000 S Rd., Momence. Petitioner is Haylie Marrs, property owner and applicant. (160).* Mrs. Parker seconded the motion. A voice vote was taken, with the motion passing.

Finance

Ms. Munday made a motion to approve the following resolution: *Approval of the 2022 Comprehensive Annual Financial Report Prepared by Outside Auditors: Smith, Koelling, Dykstra, and Ohm, P.C. (162).* Mr. Ekhoﬀ seconded the motion. A roll call vote was taken, with the motion passing 25 ayes to 0 nays.

ARPA Funding Request – Consent Agenda

Ms. Foster made a motion to approve the ARPA funding requests for the following, with a second by Mr. Hunter: *Authorizing Expenditure from FY2023 Fund Number 095 – American Rescue Plan Fund to KCCSI – Youth Programming (165).*

A roll call vote was taken, with the motion passing 24 ayes to 0 nays, 1 abstain (Snipes).

Mrs. Parker made a motion to approve the ARPA funding requests for the following, with a second by Mr. Miller:

-Authorizing Expenditure from FY2023 Fund Number 098- American Rescue Lost Revenue Fund to Kankakee County Clerk – Voting Booth (163)

Ms. Munday made a motion to approve the ARPA funding requests for the following, with a second by Mr. Scanlon:

- Authorizing Expenditure from FY2023 Fund Number 098- American Rescue Lost Revenue Fund to Kimestone Fire Protection District – Grapple Hook Boat Repair (164)

Mr. Swanson made a motion to combine and approve the two requests (163 & 164). A roll call vote was taken, with the motion passing 25 ayes to 0 nays.

Openings

- *One Opening on the McGillivray Special Drainage District*
- *One Opening on the Kankakee River Valley Forest Preserve District Board*
- *One Opening on the Cabery Area Fire Protection District*
- *One Opening on the Essex Township Fire Protection District*
- *One Opening on the St. Anne Fire Protection District*
- *Three Openings on the Kankakee County Board of Health (Members at Large)*
- *Five Openings on the Kankakee County Ethics Commission*

New Business –

Mr. Ekhoﬀ asked about a potential increase in juror fees.

Mr. Hunter asked Chairman Wheeler to provide explanation on the \$6 million for courthouse improvements.

Old Business –

Mr. Snipes spoke about disbursements of ARPA monies, and spoke about County Board compensation.

Mr. Miller recognized the awards given to the Daily Journal.

Adjournment

Ms. Munday made the motion to adjourn the meeting at 9:55 a.m. The motion was seconded by Mr. Hunter.
Motion carried by voice vote.

Respectfully submitted,



Dan Hendrickson
Kankakee County Clerk

<https://www.youtube.com/watch?v=FQul9TReIwk>

AGENDA

INVOCATION: Ray Fairfield, County Board Member

PLEDGE OF ALLEGIANCE

ROLL CALL: Dan Hendrickson

PUBLIC COMMENTARY

VACANCY APPOINTMENTS

PRESENTATION

PROCLAMATION

CERTIFICATES OF APPRECIATION

<u>10 Years</u>	<u>15 Years</u>	<u>20 Years</u>	<u>25 Years</u>
Joseph Hernandez, Corrections	Carrie Stewart, State's Attorney	Deborah Davis, Circuit Clerk	Barbara Dyer, Corrections
Christopher Larsen, Corrections	Matthew Roberts, Corrections	Shavon Franklin, Circuit Clerk	Chad Gessner, Sheriff
		Jeremy Most, Corrections	
		Russell Belcher, Sheriff	
		Jason Shane, IT	

MINUTES OF LAST MEETING: May 9, 2023

CLAIMS COMMITTEE REPORTS: April 2023

DEPARTMENT REPORTS:

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COMMITTEE PRESENTATIONS AND RESOLUTIONS:

1. Consent Agenda

- Appointment of Brian Porter to the Kankakee County Zoning Board of Appeals (140)
- Reappointment of Elizabeth Scanlon to the Kankakee County Zoning Board of Appeals(141)
- Reappointment of Joey Baud to the Greater Momence Fire Protection District(142)
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- Reappointment of Lori Gadbois to the Kankakee County Convention and Visitors Bureau(149)
- Declaration of Planning Department Equipment as Surplus Property(150)
- Declaration and Disposal of Surplus Equipment and Vehicles for the Kankakee County Sheriff's Department(151)
- Authorizing the County Board Chairman or Designee to Enter into an Agreement with Cintas to Provide Uniforms and Mats (152)
- Agreement to Approve Decommissioning Plan and Bond in the Amount of \$278,390 for Peterman Solar, LLC Project (153)
- Agreement to Approve Decommissioning Plan and Bond in the Amount of \$293,777 for Mcgee Solar, LLC, Project (154)
- Resolution Authorizing the County Board Chairman to Sign an Engineering Agreement with Hampton, Lenzini & Renwick, Inc. and Appropriate Motor Fuel Tax (MFT) Funds to Design A Bridge Replacement on County Highway 13 in Momence Township(155)
- Resolution Authorizing the County Board Chairman to Sign an Engineering Agreement with Hampton, Lenzini & Renwick, Inc. And Appropriate Motor Fuel Tax (MFT) Funds to Design A Bridge Replacement on County Highway 14 in Momence Township(156)
- Concurring Resolution(157)
- Authorizing the County Board Chairman or Designee to Enter into an Aggregation Program for Electric Load(158)

2. PZA

- ZBA Case#23-07; request for a Variance to Section 121-281.c (Accessory Structure Location - Pool) on a parcel generally situated in Section 25 of Limestone Township(159)
- ZBA Case#23-08; request for a Rezoning from A1-Agricultural District to RE-Rural Estate District and Variance to Section 121-148.d (Lot Size) on a parcel generally situated in Section 11 of Ganer Township (160)

3. Finance

- Authorizing the County Board Chairman to Sign the Highway Department's Collective Bargaining Agreement, on Behalf of Employer, Kankakee County, IL with the International Union of Operating Engineers, Local #150(161)
- Approval of the 2022 Comprehensive Annual Financial Report Prepared by Outside Auditors: Smith, Koelling, Dykstra, and Ohm, P.C.(162)

ARPA Lost Revenue – Consent

- Authorizing Expenditure from FY2023 Fund Number 098- American Rescue Lost Revenue Fund to Kankakee County Clerk – Voting Booth(163)
- Authorizing Expenditure from FY2023 Fund Number 098- American Rescue Lost Revenue Fund to Kimestone Fire Protection District – Grapple Hook Boat Repair(164)

ARPA Social Services – Consent

- Authorizing Expenditure from FY2023 Fund Number 095 – American Rescue Plan Fund to KCCSI – Youth Programming(165)

Openings

- One Opening on the McGillivray Special Drainage District
- One Opening on the Kankakee River Valley Forest Preserve District Board
- One Opening on the Cabery Area Fire Protection District
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- Five Openings on the Kankakee County Ethics Commission

NEW BUSINESS

OLD BUSINESS

OTHER BUSINESS

ADJOURNMENT

Kankakee County Board

Public Commentary Form

Name: GREG ST. AUBIN Date: 6/13/23

Address: 483 W. DIVISION ST. MANTENO

Phone Number(s): 815 954 9883

Summary of Issue: PRESENT AWARDS FOR ALLIE IN
AGRICULTURE TO COUNTY BOARD

Kankakee County Board

Public Commentary Form

Name: Araceli Sharper Date: 6-13-23

Address: 3501 N. 15000 W. Rd Essex

Phone Number(s): 815-374-4436

Summary of Issue: Thank you for updating
Main Street in Essex.

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report II
 From 4/1/2023 Through 4/30/2023

Fund Code	Fund Title	Check Number	Document Date	Disbursement A	Vendor Name	Transaction Description
827	Minnie Creek Drainage District	0012883	4/11/2023	250.00	LEE FARMS EXCAVATING INC	BEAVER DAM REMOVAL
Total 827	Minnie Creek Drainage District			250.00		
836	Little Beaver Drainage Distric	001225	4/11/2023	2,975.00	ANDERSON EXCAVATING	DITCH WORK
836	Little Beaver Drainage Distric	001226	4/11/2023	5,337.50	CALVIN HAMANN FARM DRAIN	CLEANED LITTLE BEAVER CREEK
Total 836	Little Beaver Drainage Distric			8,312.50		
900	Payroll Clearing	00114109	4/24/2023	1,337.33	ZANE DUFFIELD	REIMBURSEMENT-PAY CHECK
900	Payroll Clearing	04072023	4/7/2023	1,309,240.37	VARIOUS INDIVIDUALS	P/R WIRE TRANSFERS-04/07/2023
900	Payroll Clearing	04212023	4/20/2023	612.80	VARIOUS INDIVIDUALS	AFSCME
900	Payroll Clearing		4/20/2023	146,857.53	VARIOUS INDIVIDUALS	AGENCY CHECKS
900	Payroll Clearing		4/20/2023	825.00	VARIOUS INDIVIDUALS	DEFERRED COMP-MASS MUTUAL
900	Payroll Clearing		4/20/2023	4,121.33	VARIOUS INDIVIDUALS	DEFERRED COMP-NATIONWIDE
900	Payroll Clearing		4/20/2023	880.00	VARIOUS INDIVIDUALS	DEFERRED COMP-WACHOVIA
900	Payroll Clearing		4/20/2023	809,307.72	VARIOUS INDIVIDUALS	DIRECT DEPOSITS
900	Payroll Clearing		4/20/2023	111,457.86	VARIOUS INDIVIDUALS	FEDERAL WITHHOLDING
900	Payroll Clearing		4/20/2023	176,528.77	VARIOUS INDIVIDUALS	FICA
900	Payroll Clearing		4/20/2023	4,032.00	VARIOUS INDIVIDUALS	FOP
900	Payroll Clearing		4/20/2023	52,788.95	VARIOUS INDIVIDUALS	IL EE STATE
900	Payroll Clearing		4/20/2023	2,205.00	VARIOUS INDIVIDUALS	IL ER SUI
900	Payroll Clearing		4/20/2023	6,734.59	VARIOUS INDIVIDUALS	PAYLOCITY FEES
900	Payroll Clearing		4/20/2023	4,641.95	VARIOUS INDIVIDUALS	READY CHECKS
900	Payroll Clearing		4/20/2023	378.00	VARIOUS INDIVIDUALS	TEAMSTERS
Total 900	Payroll Clearing			2,631,949.20		
Report Total				9,398,573.68		

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report II
From 4/1/2023 Through 4/30/2023

Fund Code	Fund Title	Check Number	Document Date	Disbursement A	Vendor Name	Transaction Description
0058	DW 1E RR 20-672011	00113798	4/12/2023	780.56	GRUNDY LIVINGSTON KANKAK	3-23 WIOA ADMIN PREPAID
0058	DW 1E RR 20-672011	00113808	4/12/2023	80.34	JOLIET JUNIOR COLLEGE	MARCH 23 NDWG
0058	DW 1E RR 20-672011	00114178	4/27/2023	4,620.00	KANKAKEE COMMUNITY COLL	MAR 23 NDWG
Total 0058	DW 1E RR 20-672011			5,480.90		
0093	20 Formula DW1E 20-651011	00113798	4/12/2023	187.74	GRUNDY LIVINGSTON KANKAK	3-23 WIOA ADMIN PREPAID
0093	20 Formula DW1E 20-651011	00113808	4/12/2023	4,217.54	JOLIET JUNIOR COLLEGE	MAR 23 1E
0093	20 Formula DW1E 20-651011	00114177	4/27/2023	686.15	KANKAKEE COMMUNITY COLL	MARCH 2023 1E
Total 0093	20 Formula DW1E 20-651011			5,091.43		
0105	21 Formula 21-681011	00113798	4/12/2023	1,858.03	GRUNDY LIVINGSTON KANKAK	3-23 WIOA ADMIN PREPAID
0105	21 Formula 21-681011	00114158	4/27/2023	1,395.00	GRUNDY COUNTY CHAMBER	11-1-22 TO 2-28-23 INCUMBENT WORKER TRAINING
Total 0105	21 Formula 21-681011			3,253.03		
0106	22 Formula 22-681011	00113798	4/12/2023	8,307.47	GRUNDY LIVINGSTON KANKAK	3-23 WIOA ADMIN PREPAID
0106	22 Formula 22-681011	00113808	4/12/2023	15,058.37	JOLIET JUNIOR COLLEGE	3-23 JJC TITLE 1 REIMB
0106	22 Formula 22-681011		4/12/2023	9,669.36	JOLIET JUNIOR COLLEGE	3-23 MY FUTURE REIMB
0106	22 Formula 22-681011	00114180	4/27/2023	75,025.84	KANKAKEE COMMUNITY COLL	MAR 23 K3 AND LIV TITLE 1 REIMB
0106	22 Formula 22-681011	00114181	4/27/2023	7,154.09	KANKAKEE COMMUNITY COLL	MARCH 2023 LIV YOUTH SUB REIMB
0106	22 Formula 22-681011	00114182	4/27/2023	1,001.04	KANKAKEE COMMUNITY COLL	MARCH 23 ONE STOP REIMB
0106	22 Formula 22-681011	00114183	4/27/2023	20,132.69	KANKAKEE COMMUNITY COLL	MARCH 23 YAPS REIMB
0106	22 Formula 22-681011	00114191	4/27/2023	8,750.00	ECONOMIC MODELING, LLC	ANALYST RENEWAL 3-1 -23 TO 2-28-24
Total 0106	22 Formula 22-681011			145,098.86		
0135	21 TAA 21-661011	00114179	4/27/2023	1,073.76	KANKAKEE COMMUNITY COLL	MARCH 23 CASE MGT REIMB
0135	21 TAA 21-661011	00114184	4/27/2023	223.22	KANKAKEE COMMUNITY COLL	MARCH 23 TAA REIMB PETITION #96971
Total 0135	21 TAA 21-661011			1,296.98		
055	Series 2011 GO Bond Fund	00114173	4/27/2023	25,687.50	KANKAKEE CO PUBLIC BUILD C	6-1-23 SERIES 2011 BOND PAYMENT
Total 055	Series 2011 GO Bond Fund			25,687.50		
058	Series 2012 GO Bond Fund	00114174	4/27/2023	12,563.75	KANKAKEE CO PUBLIC BUILD C	6-1-23 SERIES 2012 BOND PAYMENT

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report II
 From 4/1/2023 Through 4/30/2023

Fund Code	Fund Title	Check Number	Document Date	Disbursement Amount	Vendor Name	Transaction Description
Total 058	Series 2012 GO Bond Fund			12,563.75		
060	Series 2012A GO Bond Fund	00114175	4/27/2023	15,160.00	KANKAKEE CO PUBLIC BUILD C	6-1-23 SERIES 2012A BOND PAYMENT
Total 060	Series 2012A GO Bond Fund			15,160.00		
070	Series 2022 Project Fund	00114284	4/27/2023	28,000.00	WIGHT & COMPANY	P1-T2 NEW ANIMAL CONTROL DESIGN
Total 070	Series 2022 Project Fund			28,000.00		
090	River Conservation Fund	00114133	4/27/2023	9,118.75	CHRISTOPHER B BURKE	PROFESSIONAL SERVICES 2-26 TO 3-25-23
Total 090	River Conservation Fund			9,118.75		
095	American Rescue Plan Fund	00113797	4/12/2023	8,995.00	GRANT PARK FIRE PROT DIST	ARPA CODE 7.2 NON COVERED GOVT ASSIST
095	American Rescue Plan Fund	00113825	4/12/2023	17,211.96	LIMESTONE TOWNSHIP FIRE PR	ARPA CODE 7.2 NON COVERED GOVT ASSISTANCE
095	American Rescue Plan Fund	00113826	4/12/2023	15,432.03	LIMESTONE TOWNSHIP	ARPA CODE 7.2 NON COVERED GOVT ASSISTANCE
095	American Rescue Plan Fund	00113909	4/12/2023	1,153.88	WEISER SECURITY SERVICE INC.	ANNEX BLDG SCREENER 3-10 TO 3-16-23
095	American Rescue Plan Fund		4/12/2023	1,153.88	WEISER SECURITY SERVICE INC.	ANNEX BLDG SCREENER 3-17 TO 3-23-23
095	American Rescue Plan Fund	00114144	4/27/2023	16,161.00	DELTA CONTROLS CHICAGO	CH BASEMENT HVAC CONTROLS
095	American Rescue Plan Fund	00114157	4/27/2023	17,724.75	GASVODA & ASSOCIATES, INC	ARPA CODE 5.4 PEMBROKE TWP PROJECT
095	American Rescue Plan Fund	00114167	4/27/2023	5,000.00	JOHNNYS PIZZA	ARPA CODE 2.29 SMALL BUSINESS ASSIST.
095	American Rescue Plan Fund	00114186	4/27/2023	33,333.00	KCCSI	ARPA CODE 2.2 HOUSEHOLD ASST
095	American Rescue Plan Fund	00114209	4/27/2023	225,041.34	PIGGUSH SIMONEAU INC	CH BASEMENT REMODEL
095	American Rescue Plan Fund	00114282	4/27/2023	1,153.88	WEISER SECURITY SERVICE INC.	3-24 TO 3-30-23 ANNEX BLDG SCREENER
095	American Rescue Plan Fund		4/27/2023	1,153.88	WEISER SECURITY SERVICE INC.	3-31 TO 4-6-23 ANNEX BLDG SCREENER
Total 095	American Rescue Plan Fund			343,514.60		
098	ARPA Lost Revenue Fund	00113769	4/12/2023	15,765.00	BROADBERRY	SM SYS 610C TR SUPER SERVER

Kankakee County Finance Department
Check/Voucher Register - Claims Committee Report II
 From 4/1/2023 Through 4/30/2023

Fund Code	Fund Title	Check Number	Document Date	Disbursement A	Vendor Name	Transaction Description
098	ARPA Lost Revenue Fund	00113805	4/12/2023	20,353.68	INFORMATION & RECORDS	CIS SCANNING
098	ARPA Lost Revenue Fund	00114164	4/27/2023	31,695.30	INFORMATION & RECORDS	CIS SCANNING
098	ARPA Lost Revenue Fund	00114263	4/27/2023	1,084.13	TYLER TECHNOLOGIES, INC	TRAVEL EXP-COURT PROJECT
Total 098	ARPA Lost Revenue Fund			68,898.11		
110	General Fund	00113728	4/12/2023	60.00	A-1 RAICHE LOCKSMITHS	REKEY
110	General Fund	00113729	4/12/2023	205.39	ADCRAFT PRINTERS INC	WINDOW ENVELOPES
110	General Fund	00113730	4/12/2023	99.54	AIRGAS USA, LLC	SUPPLIES
110	General Fund	00113731	4/12/2023	2,483.55	AIL	SERVICE 2-8 TO 3-9-23 OJ
110	General Fund	00113732	4/12/2023	264.57	AQUA	SERVICE 2-8 TO 3-9-23 CH
110	General Fund	00113733	4/12/2023	73.69	AQUA	ANNEX SERVICE 2-8 TO 3-9-23
110	General Fund	00113734	4/12/2023	210.12	AIL	SERVICE 2-8 TO 3-9-23 MORGUE
110	General Fund	00113735	4/12/2023	214.64	AQUA	SERVICE 2-8 TO 3-9-23
110	General Fund	00113736	4/12/2023	37.90	AIL	SERVICE 2-10 TO 3-9-23 MORGUE
110	General Fund	00113737	4/12/2023	55.79	AIL	SERVICE 1-10 TO 2-10-23 PS
110	General Fund		4/12/2023	43.86	AIL	SERVICE 2-10 TO 3-9-23 PS
110	General Fund	00113738	4/12/2023	103.51	AIL	SERVICE 2-10 TO 3-9-23 PS
110	General Fund	00113739	4/12/2023	6,700.80	AIL	SERVICE 2-8 TO 3-9-23 NJ
110	General Fund	00113741	4/12/2023	6,820.10	AIL	SERVICE 2-8 TO 3-9-23 NJ
110	General Fund	00113742	4/12/2023	4,482.12	AIL	SERVICE 2-8 TO 3-9-23 NJ
110	General Fund	00113743	4/12/2023	1,863.09	AQUA	SERVICE OJ 2-8 TO 3-9-23
110	General Fund	00113744	4/12/2023	1,866.10	AQUA	SERVICE 2-28 TO 3-9-23 OJ
110	General Fund	00113745	4/12/2023	2,877.24	AQUA	SERVICE 2-8 TO 3-9-23 OJ
110	General Fund	00113746	4/12/2023	2,871.27	AQUA	SERVICE 2-8 TO 3-9-23 OJ
110	General Fund	00113747	4/12/2023	259.91	AQUA ILLINOIS	SERVICE 2-8 TO 3-9-23 PS
110	General Fund	00113748	4/12/2023	3,995.60	AQUA	SERVICE 2-8 TO 3-9-23 NJ
110	General Fund	00113749	4/12/2023	115.31	AQUA IL	SERVICE 1-30 TO 2-27-23 NJ
110	General Fund	00113750	4/12/2023	43.34	AQUA IL	SERVICE 1-30 TO 2-27-23 NJ
110	General Fund	00113751	4/12/2023	402.40	AQUA ILLINOIS, INC.	SERVICE 2-1 TO 3-1-23 ADM
110	General Fund	00113752	4/12/2023	382.14	AQUA	SERVICE 2-8 TO 3-9-23 CH
110	General Fund	00113753	4/12/2023	1,667.27	AQUA	SERVICE 2-28 TO 3-9-23 OJ
110	General Fund	00113754	4/12/2023	237.28	AQUA	SERVICE 2-8 TO 3-9-23
110	General Fund	00113755	4/12/2023	109.24	AQUA	SERVICE 2-1 TO 3-1-23 ADM
110	General Fund	00113756	4/12/2023	109.48	AQUA	SERVICE 2-1 TO 3-1-23 VAC
110	General Fund	00113757	4/12/2023	3,012.13	AIL	SERVICE 2-8 TO 3-9-23 NJ
110	General Fund	00113758	4/12/2023	3,935.33	AIL	SERVICE 2-8 TO 3-9-23 NJ

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110	General Fund	00113759	4/12/2023	391.00	AREA WIDE REPORTING & VIDEO	ATTENDANCE & TRANSCRIPT ZONING BOARD HEARING 2-15-23
110	General Fund	00113760	4/12/2023	255.10	ASSOC. OF INTEGRATED MEDIC	INMATE MEDICAL CARE PARTS
110	General Fund	00113761	4/12/2023	121.26	ATLANTIC COASTAL SUPPLY	INMATE MEDICAL CARE PARTS
110	General Fund	00113762	4/12/2023	25,469.53	AT&T	SERVICE CHGES 2-20 TO 3-19-23
110	General Fund	00113763	4/12/2023	1,072.50	AT&T	SERVICE 2-20 TO 3-19-23
110	General Fund	00113766	4/12/2023	430.18	BEAUPRES INC	07F24 BELT
110	General Fund		4/12/2023	859.99	BEAUPRES INC	12C13 BRAKES
110	General Fund		4/12/2023	54.95	BEAUPRES INC	13C13 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	16C1 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	17C10 GOF
110	General Fund		4/12/2023	541.78	BEAUPRES INC	17C2 GOF, 17C2 BRAKES
110	General Fund		4/12/2023	54.95	BEAUPRES INC	17C8 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	17F2 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	19C3 GOF
110	General Fund		4/12/2023	541.78	BEAUPRES INC	19C7 GOF, 19C7 BRAKES
110	General Fund		4/12/2023	54.95	BEAUPRES INC	19C8 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	20C1 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	20C11 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	20C5 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	20C6 GOF
110	General Fund		4/12/2023	89.90	BEAUPRES INC	20C9 GOF, TIRE REPAIR
110	General Fund		4/12/2023	54.95	BEAUPRES INC	21C3 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	21C4 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	21C8 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	21D1 GOF
110	General Fund		4/12/2023	108.27	BEAUPRES INC	21F1 GOF, AIR FILTER
110	General Fund		4/12/2023	54.95	BEAUPRES INC	21F2 GOF
110	General Fund		4/12/2023	54.95	BEAUPRES INC	22D2 GOF
110	General Fund		4/12/2023	34.95	BEAUPRES INC	TIRE REPAIR 19F1
110	General Fund		4/12/2023	181.50	BEAUPRES INC	TOW SERVICE
110	General Fund	00113767	4/12/2023	761.35	BEST-ONE TIRE & SERVICE	17C6 TIRES
110	General Fund		4/12/2023	167.39	BEST-ONE TIRE & SERVICE	19C3 TIRE
110	General Fund		4/12/2023	167.39	BEST-ONE TIRE & SERVICE	20C5 TIRE
110	General Fund		4/12/2023	67.50	BEST-ONE TIRE & SERVICE	21C9 TIRE
110	General Fund	00113768	4/12/2023	4,000.00	BIOTECH XRAY, INC	2-23 XRAY FEES
110	General Fund		4/12/2023	175.00	BIOTECH XRAY, INC	INMATE MEDICAL CARE
110	General Fund	00113770	4/12/2023	408.00	CAM SYSTEMS	GPS MONITORING

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110	General Fund		4/12/2023	708.75	CAM SYSTEMS	SCRAM MONITORING FOR DC CLIENTS 2-23
110	General Fund		4/12/2023	312.00	CAM SYSTEMS	TRAC MONITORING FOR DC CLIENTS 2-23
110	General Fund	00113771	4/12/2023	272.38	CENTRAL ILLINOIS RADIOLOGI	INMATE MEDICAL CARE
110	General Fund	00113772	4/12/2023	21.92	CHRISTIANSEN AUTO	19C10 WIPER BLADES
110	General Fund		4/12/2023	3.42	CHRISTIANSEN AUTO	BULBS
110	General Fund	00113773	4/12/2023	28.60	CINTAS FIRST AID & SAFETY	SERVICE FIRST AID CABINET
110	General Fund	00113774	4/12/2023	1,364.00	LEANN R CLODI, CSR	GRAND JURY 3-16--23
110	General Fund	00113775	4/12/2023	1,990.83	DAVE COLEMAN, PH D., HSPP	EVALUATION
110	General Fund	00113777	4/12/2023	1,649.00	COMMERCIAL GLAZING, INC	MATERIAL & IABOR REPLACE PANIC & ELECTRIC STRIKE CH
110	General Fund		4/12/2023	384.50	COMMERCIAL GLAZING, INC	MATERIAL & IABOR RPLACE LEVER HANDLE PS GARAGE
110	General Fund	00113778	4/12/2023	9,223.61	CONSTELLATION NEW ENERGY	SERVICE 2-3 TO 3-7-23 OJ,CH
110	General Fund		4/12/2023	17,283.55	CONSTELLATION NEW ENERGY	SERVICE 2-9 TO 3-10-23 JCDC/PS
110	General Fund	00113779	4/12/2023	361.25	THE COUNTRY TABLE	CATER NAACP MEETING
110	General Fund		4/12/2023	177.50	THE COUNTRY TABLE	CATER TRIAD MEETING
110	General Fund		4/12/2023	39,132.99	THE COUNTRY TABLE	JCDC MEALS 3-27 TO 4-9-23
110	General Fund		4/12/2023	10,661.85	THE COUNTRY TABLE	KCDC MEALS 3-27 TO 4-10-23
110	General Fund	00113780	4/12/2023	240.00	C V WELDING	WELDED TOLIETS AT OJ
110	General Fund	00113781	4/12/2023	256.76	THE DAILY JOURNAL	BID NOTICE
110	General Fund	00113782	4/12/2023	22,917.60	DELTA DENTAL OF ILLINOIS - ASC	3-23 PREMIUM
110	General Fund	00113783	4/12/2023	88.44	ECOLAB	WATER SOFTNER RENTAL 3-2 TO 4-1-23
110	General Fund	00113784	4/12/2023	300.00	EMPOWER ANNUITY INS CO	CARES & SECURE AMENDMENT
110	General Fund	00113785	4/12/2023	747.01	ESTECH SYSTEMS INC	OFFICE PHONE SYSTEM, LATE FEE
110	General Fund	00113786	4/12/2023	497.40	FACTORY CLEANING EQUIPMENT	WORK ORDER, LABOR
110	General Fund	00113787	4/12/2023	132.70	FAMILY HOME MEDICAL	CONCENTRATOR TUBING 25FT, 7FT OXYGEN TUBING
110	General Fund		4/12/2023	193.05	FAMILY HOME MEDICAL	E REGULATION 0-15 LPM
110	General Fund		4/12/2023	160.00	FAMILY HOME MEDICAL	TANK RENTAL
110	General Fund	00113788	4/12/2023	27.84	FASTENAL CO	SUPPLIES
110	General Fund	00113789	4/12/2023	12.96	FEDERAL EXPRESS	FED EX MAILING CHGES
110	General Fund		4/12/2023	12.96	FEDERAL EXPRESS	MAILING CHGES
110	General Fund	00113790	4/12/2023	605.00	F. E. MORAN, INC	ELEVATOR TESTING
110	General Fund	00113792	4/12/2023	225.20	FLEET SAFETY SUPPLY	22D2 VP9 SPACE CREATOR

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110	General Fund		4/12/2023	2,362.50	FLEET SAFETY SUPPLY	23 TAHOE LIGHTBARS, SIRENS, SPEAKERS
110	General Fund		4/12/2023	10,896.19	FLEET SAFETY SUPPLY	23 TAHOE PARTITIONS
110	General Fund	00113793	4/12/2023	153.72	GALLS, LLC/QUARTERMASTER, ...	QUARTER MASTER PURCHASE
110	General Fund	00113794	4/12/2023	181.41	GALLS, LLC/QUARTERMASTER, ...	QUARTER MASTER PURCHASE
110	General Fund	00113795	4/12/2023	450.00	GLASSWORKS	20C10 WINDSHIELD
110	General Fund		4/12/2023	49.95	GLASSWORKS	21F1 WINDSHIELD REPAIR
110	General Fund	00113796	4/12/2023	508.37	GORDON ELECTRIC SUPPLY	SUPPLIES
110	General Fund	00113799	4/12/2023	7,680.00	THE HELEN WHEELER CENTER	FEB 23 MH FEES
110	General Fund	00113800	4/12/2023	665.14	HOVE BUICK GMC	21C3 BRAKES
110	General Fund	00113801	4/12/2023	25.00	IACZO	2023 MEMERSHIP
110	General Fund	00113803	4/12/2023	500.00	I.C.T.A.	23 DUES IL COUNTY TRASURER ASSOC
110	General Fund	00113804	4/12/2023	379.17	ILLINOIS BONE AND	INMATE MEDICAL CARE
110	General Fund	00113806	4/12/2023	228.75	INTOXIMETERS, INC.	BREATHALYZERS
110	General Fund	00113807	4/12/2023	2,183.00	ASSURED PARTNERS JAMISON	PROFESSIONAL LIABILITY INS
110	General Fund	00113809	4/12/2023	72.38	KANKAKEE COUNTY TREASUR...	REIMBURSE PETTY CASH
110	General Fund	00113810	4/12/2023	472.69	KANKAKEE COUNTY HIGHWAY	FEB 23 FUEL
110	General Fund	00113811	4/12/2023	583.46	KANKAKEE COUNTY HIGHWAY	FEB 23 FUEL
110	General Fund	00113812	4/12/2023	82,320.29	K3CO EMERGENCY TELEPHONE	KANCOMM INTERGOVERNMENTAL AGREEMENT 2-2023
110	General Fund	00113813	4/12/2023	102.19	KANKAKEE DISPOSAL	EXTRA YARDS
110	General Fund		4/12/2023	68.83	KANKAKEE DISPOSAL	GARBAGE SERVICIE
110	General Fund		4/12/2023	1,376.17	KANKAKEE DISPOSAL	GARBAGE SERVICE
110	General Fund		4/12/2023	1,701.77	KANKAKEE DISPOSAL	GARBAGE SERVICE AND FEES
110	General Fund		4/12/2023	466.63	KANKAKEE DISPOSAL	MONTHLY CHGE AND FEES
110	General Fund	00113814	4/12/2023	13.63	KANKAKEE ACE HARDWARE INC	FASTENERS
110	General Fund		4/12/2023	24.44	KANKAKEE ACE HARDWARE INC	SHOP SUPPLIES
110	General Fund		4/12/2023	152.43	KANKAKEE ACE HARDWARE INC	SUPPLIES
110	General Fund	00113815	4/12/2023	25.00	KANKAKEE GAS N WASH	FEB 23 CAR WASHES
110	General Fund	00113816	4/12/2023	756.03	KANKAKEE EMERGENCY PHYSI...	INMATE MEDICAL CARE
110	General Fund	00113817	4/12/2023	177.12	CITY OF KANKAKEE	INMATE MEDICAL CARE-COVID
110	General Fund	00113818	4/12/2023	71.40	DANNY KENT	REIMBURSEMENT FUEL-ELECTION DAY COORDINATOR
110	General Fund	00113819	4/12/2023	217.13	LANGLOIS ROOFING, INC.	ROOF REPAIR
110	General Fund	00113820	4/12/2023	2,000.00	MEGAN LANIE	TUITION REIMBURSEMENT ONU
110	General Fund	00113821	4/12/2023	295.00	LEGAL AND LIABILITY RISK MA...	ADMINISTRATIVE INVESTIGATION OF MISCONDUCT TRAINING

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110	General Fund	00113822	4/12/2023	420.00	RICK LEWIS	PLUMBING INSPECTIONS 3-19 TO 4-1-23
110	General Fund	00113823	4/12/2023	560.50	RELX INC. D/B/A LEXISNEXIS	SUBSCRIPTION 2-23
110	General Fund	00113824	4/12/2023	1,326.05	LIBERTY FIRE EQUIPMENT	YEARLY INSPECTION OF FIRE EXTINGUISHERS
110	General Fund	00113828	4/12/2023	2,403.78	MCKESSON MEDICAL SURGICAL	MEDICAL SUPPLIES
110	General Fund	00113829	4/12/2023	615.97	MEDPRO WASTE DISPOSAL, LLC	MEDICAL WATE REMOVAL, TRAINING
110	General Fund	00113830	4/12/2023	268.95	MENARDS	SUPPLIES
110	General Fund	00113831	4/12/2023	917.50	M. GINGERICH, GEREAX & AS...	PUBLIC WORKS SERVICE
110	General Fund	00113832	4/12/2023	10,443.33	MJS ADVANTAGE, INC.	MARCH 23 MGMT FEES
110	General Fund	00113833	4/12/2023	1,250.00	WILLIAM MORGAN	HOLILISTIC SERVICES FOR DC CLIENTS
110	General Fund	00113834	4/12/2023	135.00	MOTOROLA SOLUTIONS - STAR...	STARCOM RADIO FEE
110	General Fund	00113837	4/12/2023	1,190.00	NITV FEDERAL SERVICES	CVSA TRAINING
110	General Fund	00113838	4/12/2023	3,112.00	NMS LABS	POSTMORTEMS
110	General Fund	00113839	4/12/2023	285.28	ONE STOP AUTO SERVICE &	LABOR ON PLOW TRUCK
110	General Fund	00113840	4/12/2023	200.00	OUTBACK PUMPING SERVICES, ...	ROD SHOWER DRAIN LINE JCDC
110	General Fund	00113841	4/12/2023	1,033.50	PERSPECTIVES, LTD	EMPLOYEE ASST PLAN 4-23
110	General Fund	00113842	4/12/2023	112.00	BETH M PHELPS, CSR	TRANSCRIPT ASA COSTELLO
110	General Fund	00113843	4/12/2023	79.00	PIED PIPER	GENERAL PEST CONTROL
110	General Fund		4/12/2023	385.00	PIED PIPER	GENERAL PEST CONTROL & MICE-RATS
110	General Fund	00113844	4/12/2023	4,418.31	PRECISION PIPING	INSTALL PREVENTORS, PLUMBING REPAIRS JCDC
110	General Fund		4/12/2023	560.00	PRECISION PIPING	JCDC REPAIR ROOFTOP #18
110	General Fund		4/12/2023	1,644.00	PRECISION PIPING	PS IT ROOM REPAIR CARRIER UNIT
110	General Fund		4/12/2023	3,021.14	PRECISION PIPING	REBUILD, TEST BACKFLOW ADMIN BLDG
110	General Fund		4/12/2023	281.35	PRECISION PIPING	REPAIR AC IT ROOM, ADMIN
110	General Fund		4/12/2023	729.95	PRECISION PIPING	REPAIR AC MORGUE
110	General Fund		4/12/2023	210.00	PRECISION PIPING	REPAIR BOILER AT CH
110	General Fund		4/12/2023	4,074.48	PRECISION PIPING	REPAIR BOILERS
110	General Fund		4/12/2023	700.00	PRECISION PIPING	REPAIR EAST BOILER AT OLD JAIL
110	General Fund		4/12/2023	1,239.45	PRECISION PIPING	REPAIR SW ROOFTOP UNIT-PSB
110	General Fund		4/12/2023	2,586.46	PRECISION PIPING	REPLACE MIXING VALVE JCDC
110	General Fund		4/12/2023	2,866.46	PRECISION PIPING	RPLACE MIXING VALVE ON DOMESTIC WATER JCDC

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110	General Fund	00113845	4/12/2023	210.00	PROTECTION ASSOCIATES	FIRE ALARM MONITORING 3-1 TO 5-31-23
110	General Fund		4/12/2023	320.28	PROTECTION ASSOCIATES	SERVICE CALL
110	General Fund		4/12/2023	40.00	PROTECTION ASSOCIATES	SERVICE FIRE ALARM ISSUES
110	General Fund		4/12/2023	125.00	PROTECTION ASSOCIATES	SERVICE NEEDS ALARM CODE
110	General Fund		4/12/2023	308.80	PROTECTION ASSOCIATES	SERVICE-REPLACED BATTERIES IN PANIC BUTTON
110	General Fund	00113846	4/12/2023	3,976.29	PROVEN IT	CONTRACT BASE RATE CHANGE 12-29-22 TO 3-28-23
110	General Fund	00113847	4/12/2023	34.06	SARAH RAYMOND	REIMBURSEMENT MILEAGE FOR BANK DEPOSITS
110	General Fund	00113848	4/12/2023	199.99	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113849	4/12/2023	337.93	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113850	4/12/2023	333.30	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113851	4/12/2023	234.97	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113852	4/12/2023	760.56	RAY O'HERRON COMPANY INC	BILLETPROOF VEST
110	General Fund	00113853	4/12/2023	9.95	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113854	4/12/2023	9.95	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113855	4/12/2023	13.54	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113856	4/12/2023	13.54	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113857	4/12/2023	13.54	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113858	4/12/2023	173.14	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113859	4/12/2023	189.12	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113860	4/12/2023	807.91	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113861	4/12/2023	519.85	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113862	4/12/2023	169.63	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00113863	4/12/2023	179.95	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113864	4/12/2023	127.08	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00113865	4/12/2023	1,323.35	REDWOOD TOXICOLOGY LABO	2-23 DRUG COURT DRUG SCREENS
110	General Fund		4/12/2023	19.95	REDWOOD TOXICOLOGY LABO	JUVENILE DRUG TESTING
110	General Fund	00113866	4/12/2023	35,525.00	RIVER VALLEY DETENTION CE	JUVENILE DETENTION
110	General Fund	00113867	4/12/2023	340.00	RIVERSIDE WORKFORCE HEALTH	DRUG SCREENS
110	General Fund	00113872	4/12/2023	39.71	RIVERSIDE MEDICAL CENTER	INMATE MEDICAL CARE
110	General Fund		4/12/2023	21.91	RIVERSIDE MEDICAL CENTER	INMATE MED CARE
110	General Fund		4/12/2023	7,215.99	RIVERSIDE MEDICAL CENTER	INMATE MEDICAL CARE
110	General Fund	00113873	4/12/2023	0.00	RIVERSIDE HEALTH SYSTEMS	DEC 22 TRANSPORTS
110	General Fund		4/12/2023	0.00	RIVERSIDE HEALTH SYSTEMS	INMATE MEDICAL CARE
110	General Fund	00113874	4/12/2023	1,362.00	RIVERSIDE EMS	CLIENT SPECIMENS

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110	General Fund		4/12/2023	77.00	RIVERSIDE EMS	INMATE MEDICAL CARE
110	General Fund	00113875	4/12/2023	629.95	ROGERS SUPPLY CO INC	SUPPLIES
110	General Fund	00113876	4/12/2023	131.00	RUDER ELECTRIC INC	COMMUNICATION SERVICE ORDER
110	General Fund	00113878	4/12/2023	2,097.50	BERNARD E RYAN DDS, PC	INMATE MEDICAL CARE
110	General Fund		4/12/2023	79.85	BERNARD E RYAN DDS, PC	INMATE MEDICALCARE
110	General Fund	00113879	4/12/2023	55.61	A T T MOBILITY	CELLPHONE SERVICE
110	General Fund	00113881	4/12/2023	5,846.74	SERVPRO OF KANKAKEE COUN...	CLEAN HOLDING CELLS, HALLWAY
110	General Fund	00113882	4/12/2023	4,325.00	DR JAMES SIMONE	APRIL 23 RETAINER MONTHLY
110	General Fund	00113883	4/12/2023	305.85	ROBERT ELLINGTON SNIPES	REIMBURSEMENT FOR UCCI MEETING HOTEL AND MILEAGE
110	General Fund	00113884	4/12/2023	17,597.00	SOLUTION SPECIALTIES, INC	GOODS AND SOFTWARE LICENSE
110	General Fund	00113885	4/12/2023	639.98	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00113886	4/12/2023	313.04	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00113887	4/12/2023	196.66	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00113888	4/12/2023	70.64	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00113889	4/12/2023	189.98	STAPLES BUSINESS ADVANTAGE	6FT TABLE
110	General Fund	00113890	4/12/2023	2,248.55	STERICYCLE INC	MEDICAL WASTE DISPOSAL
110	General Fund	00113891	4/12/2023	49.99	STEVENSON AUTO REPAIR, INC.	19C11 GOF
110	General Fund	00113892	4/12/2023	150.00	STUARD & ASSOCIATES, INC.	ANNUAL ELEVATOR RE-INSPECTION
110	General Fund	00113893	4/12/2023	523.56	TECHNOLOGY MANAGEMENT	COMM CHGES THRU 2-28-23
110	General Fund	00113896	4/12/2023	2,328.44	TWO-KEY COROPORATE SYSTE...	INTERPRETING SERVICE
110	General Fund		4/12/2023	1,066.00	TWO-KEY COROPORATE SYSTE...	INTERPRETING SERVICE 2-2-23
110	General Fund		4/12/2023	1,066.00	TWO-KEY COROPORATE SYSTE...	INTERPRETING SERVICE ON 2-14-23
110	General Fund		4/12/2023	2,640.00	TWO-KEY COROPORATE SYSTE...	INTERPRETING SERVICES 2-6-23
110	General Fund	00113897	4/12/2023	17,886.75	TYLER TECHNOLOGIES, INC.	SHIELD FORCE/CREW FORCE ANNUAL MAINT AGREEMT 12-1-11-30-23
110	General Fund	00113898	4/12/2023	154.44	UNIFIRST CORPORATION	UNIFORMS
110	General Fund	00113899	4/12/2023	154.54	UNIFIRST CORPORATION	UNIFORMS
110	General Fund	00113900	4/12/2023	216.36	UNITED PIPE & SUPPLY CO	PARTS
110	General Fund	00113901	4/12/2023	3,424.01	U S FOOD SERVICE	CEREAL
110	General Fund	00113902	4/12/2023	15,000.00	USPS	PRPAID POSTAGE FOR MAILING MACHINE
110	General Fund	00113904	4/12/2023	1,262.57	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 ANX
110	General Fund		4/12/2023	821.83	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 MORGUE
110	General Fund		4/12/2023	7,262.85	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 NJ
110	General Fund		4/12/2023	2,984.44	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 ADM
110	General Fund		4/12/2023	2,268.41	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 CH

Kankakee County Finance Department
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 From 4/1/2023 Through 4/30/2023

Fund Code	Fund Title	Check Number	Document Date	Disbursement A	Vendor Name	Transaction Description
110	General Fund		4/12/2023	4,175.90	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 OJ
110	General Fund		4/12/2023	1,144.94	VANGUARD ENERGY SERVICES,...	SERVICE 1-1 TO 1-31-23 PS
110	General Fund		4/12/2023	964.35	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 PS
110	General Fund		4/12/2023	1,042.24	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 ANX
110	General Fund		4/12/2023	6,191.35	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 NJ
110	General Fund		4/12/2023	2,532.35	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 ADM
110	General Fund		4/12/2023	1,835.85	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 CH
110	General Fund		4/12/2023	727.41	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 MORGUE
110	General Fund		4/12/2023	3,544.44	VANGUARD ENERGY SERVICES,...	SERVICE 2-1 TO 2-28-23 OJ
110	General Fund	00113905	4/12/2023	122.74	VERITIV OPERATING COMPANY	SUPPLIES
110	General Fund	00113906	4/12/2023	72.43	WAREHOUSE DIRECT	TONER
110	General Fund	00113907	4/12/2023	302.35	WAREHOUSE DIRECT	SUPPLIES
110	General Fund	00113908	4/12/2023	253.40	WAREHOUSE DIRECT	SUPPLIES
110	General Fund	00113910	4/12/2023	419.44	THOMSON REUTERS - WEST	3-23 MONTHLY SUBSCRIPTION
110	General Fund	00113911	4/12/2023	238.09	THOMSON REUTERS - WEST	PROFESSIONAL FEES 3-1 TO 3-31-23
110	General Fund	00113912	4/12/2023	604.28	THOMSON REUTERS - WEST	LIBRARY PLAN CHANGES -CH LAW BOOKS
110	General Fund	00113913	4/12/2023	258.33	THOMSON REUTERS - WEST	CRIMINAL LAW AND MOTOR VEH PROCEDURES COPIES
110	General Fund	00113914	4/12/2023	1,673.97	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS JCDC 1-15 TO 1-21-23
110	General Fund		4/12/2023	5,572.21	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS JCDC 1-22 TO 1-28-23
110	General Fund		4/12/2023	587.51	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS JCDC 1-8 TO 1-14-23
110	General Fund		4/12/2023	161.90	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS KCDC 1-15 TO 1-21-23
110	General Fund		4/12/2023	243.18	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS KCDC 1-22 TO 1-28-23
110	General Fund		4/12/2023	270.80	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS KCDC 1-8 TO 1-14-23
110	General Fund	00113915	4/12/2023	821.51	WEX BANK	MARCH 23 FUEL
110	General Fund	00113916	4/12/2023	1,046.08	BENJAMIN WILSON	VARIOUS MILEAGE REIMBURSEMENT & MEETING EXPENSE
110	General Fund	00113917	4/18/2023	160.00	ANASTASIA ADKINS	ELECTION JUDGE PAYROLL
110	General Fund	00113918	4/18/2023	197.50	DAVID R. ALLEN, JR	ELECTION JUDGE PAYROLL
110	General Fund	00113919	4/18/2023	197.50	PHILIP ANGELO	ELECTION JUDGE PAYROLL
110	General Fund	00113920	4/18/2023	160.00	CHERYL ANTROS	ELECTION JUDGE PAYROLL

Kankakee County Finance Department
 Check/Voucher Register - Claims Committee Report II
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Fund Code	Fund Title	Check Number	Document Date	Disbursement A...	Vendor Name	Transaction Description
110	General Fund	00113921	4/18/2023	172.50	MARY ARCHIE	ELECTION JUDGE PAYROLL
110	General Fund	00113922	4/18/2023	205.00	GOLDA L. AULD	ELECTION JUDGE PAYROLL
110	General Fund	00113923	4/18/2023	172.50	DEVONA BADIRU	ELECTION JUDGE PAYROLL
110	General Fund	00113924	4/18/2023	205.00	DELLA A. BAKER	ELECTION JUDGE PAYROLL
110	General Fund	00113925	4/18/2023	245.00	STEVE D. BAKER	ELECTION JUDGE PAYROLL
110	General Fund	00113926	4/18/2023	160.00	BARRY BALES	ELECTION JUDGE PAYROLL
110	General Fund	00113927	4/18/2023	160.00	DENISE BANKS ROBINSON	ELECTION JUDGE PAYROLL
110	General Fund	00113928	4/18/2023	245.00	JENNIFER SUE BAUER	ELECTION JUDGE PAYROLL
110	General Fund	00113929	4/18/2023	185.00	ROSIE E. BAYER	ELECTION JUDGE PAYROLL
110	General Fund	00113930	4/18/2023	172.50	STEVEN BEATTY	ELECTION JUDGE PAYROLL
110	General Fund	00113931	4/18/2023	160.00	CONSTANCE BEATTY	ELECTION JUDGE PAYROLL
110	General Fund	00113932	4/18/2023	205.00	DALE BEAUPRE	ELECTION JUDGE PAYROLL
110	General Fund	00113933	4/18/2023	172.50	JOHN BECKHAM JR	ELECTION JUDGE PAYROLL
110	General Fund	00113934	4/18/2023	205.00	DONNA M BEDEKER	ELECTION JUDGE PAYROLL
110	General Fund	00113935	4/18/2023	160.00	KARLUN BELL	ELECTION JUDGE PAYROLL
110	General Fund	00113936	4/18/2023	200.00	CAROLYN BENDER	ELECTION JUDGE PAYROLL
110	General Fund	00113937	4/18/2023	160.00	ESTHER BOGAN	ELECTION JUDGE PAYROLL
110	General Fund	00113938	4/18/2023	237.50	STEPHEN P BOHAN	ELECTION JUDGE PAYROLL
110	General Fund	00113939	4/18/2023	160.00	PRISCILLA BOLTON	ELECTION JUDGE PAYROLL
110	General Fund	00113940	4/18/2023	215.00	JENNIFER BOUDREAU	ELECTION JUDGE PAYROLL
110	General Fund	00113941	4/18/2023	160.00	MAXINE BOYD	ELECTION JUDGE PAYROLL
110	General Fund	00113942	4/18/2023	175.00	DEBORAH K. BRADLEY	ELECTION JUDGE PAYROLL
110	General Fund	00113943	4/18/2023	200.00	MARQUITA BRICKHOUSE	ELECTION JUDGE PAYROLL
110	General Fund	00113944	4/18/2023	160.00	VELSIE S BRIDGES	ELECTION JUDGE PAYROLL
110	General Fund	00113945	4/18/2023	197.50	MARCIA L. BROWN-MEDINA	ELECTION JUDGE PAYROLL
110	General Fund	00113946	4/18/2023	60.00	STEVE BROWN	ELECTION JUDGE PAYROLL
110	General Fund	00113947	4/18/2023	60.00	BRENNA BROWN	ELECTION JUDGE PAYROLL
110	General Fund	00113948	4/18/2023	215.00	SCOTT BUCHANAN	ELECTION JUDGE PAYROLL
110	General Fund	00113949	4/18/2023	215.00	SUSAN L. BURROW	ELECTION JUDGE PAYROLL
110	General Fund	00113950	4/18/2023	200.00	BEVERLY A. CAMPBELL	ELECTION JUDGE PAYROLL
110	General Fund	00113951	4/18/2023	160.00	CAROL CARLSON	ELECTION JUDGE PAYROLL
110	General Fund	00113952	4/18/2023	197.50	BERNARD C. CARNES	ELECTION JUDGE PAYROLL
110	General Fund	00113953	4/18/2023	200.00	DANIEL CARPENTER	ELECTION JUDGE PAYROLL
110	General Fund	00113954	4/18/2023	237.50	JENNIFER CHAFFER	ELECTION JUDGE PAYROLL
110	General Fund	00113955	4/18/2023	245.00	DARLENE F. CIPCICH	ELECTION JUDGE PAYROLL
110	General Fund	00113956	4/18/2023	245.00	JILL E. CLAUSSEN	ELECTION JUDGE PAYROLL
110	General Fund	00113957	4/18/2023	212.50	EILEEN CONRADI	ELECTION JUDGE PAYROLL
110	General Fund	00113958	4/18/2023	160.00	WILHEMENIA COOPER	ELECTION JUDGE PAYROLL

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Fund Code	Fund Title	Check Number	Document Date	Disbursement Amount	Vendor Name	Transaction Description
110	General Fund	00113959	4/18/2023	160.00	BARBARA J. CORDES	ELECTION JUDGE PAYROLL
110	General Fund	00113960	4/18/2023	60.00	CAROL COTE	ELECTION JUDGE PAYROLL
110	General Fund	00113961	4/18/2023	215.00	CHARLES COWGILL	ELECTION JUDGE PAYROLL
110	General Fund	00113962	4/18/2023	245.00	LUCILLE M. CRAWFORD	ELECTION JUDGE PAYROLL
110	General Fund	00113963	4/18/2023	200.00	ROBIN A. CRAWFORD	ELECTION JUDGE PAYROLL
110	General Fund	00113964	4/18/2023	237.50	JAMES CZERWIONKA	ELECTION JUDGE PAYROLL
110	General Fund	00113965	4/18/2023	212.50	MARCIA CZERWIONKA	ELECTION JUDGE PAYROLL
110	General Fund	00113966	4/18/2023	160.00	REGINA N. DAVIS	ELECTION JUDGE PAYROLL
110	General Fund	00113967	4/18/2023	172.50	ERICA DENNIS	ELECTION JUDGE PAYROLL
110	General Fund	00113968	4/18/2023	172.50	TANYA A. DOUGLAS	ELECTION JUDGE PAYROLL
110	General Fund	00113969	4/18/2023	245.00	REBECCA DRAPER	ELECTION JUDGE PAYROLL
110	General Fund	00113970	4/18/2023	200.00	RACHAEL DRAPER	ELECTION JUDGE PAYROLL
110	General Fund	00113971	4/18/2023	160.00	FLORENCE EDWARDS	ELECTION JUDGE PAYROLL
110	General Fund	00113972	4/18/2023	200.00	JASMINE ELUMBAUGH	ELECTION JUDGE PAYROLL
110	General Fund	00113973	4/18/2023	160.00	LERLITA D WILSON-EVANS	ELECTION JUDGE PAYROLL
110	General Fund	00113974	4/18/2023	197.50	JAMES A. FAFORD	ELECTION JUDGE PAYROLL
110	General Fund	00113975	4/18/2023	215.00	JULIE M. FAVRE	ELECTION JUDGE PAYROLL
110	General Fund	00113976	4/18/2023	175.00	MARTIN FAYE	ELECTION JUDGE PAYROLL
110	General Fund	00113977	4/18/2023	172.50	TRACEY FISHER	ELECTION JUDGE PAYROLL
110	General Fund	00113978	4/18/2023	200.00	HELEN M. FLORES	ELECTION JUDGE PAYROLL
110	General Fund	00113979	4/18/2023	60.00	MATT FORTIN	ELECTION JUDGE PAYROLL
110	General Fund	00113980	4/18/2023	237.50	SHARON L. FRED	ELECTION JUDGE PAYROLL
110	General Fund	00113981	4/18/2023	60.00	CODY FREITAS	ELECTION JUDGE PAYROLL
110	General Fund	00113982	4/18/2023	237.50	TERESA P. FRITZ	ELECTION JUDGE PAYROLL
110	General Fund	00113983	4/18/2023	212.50	LEON FRITZ	ELECTION JUDGE PAYROLL
110	General Fund	00113984	4/18/2023	197.50	JOLENE FRITZ	ELECTION JUDGE PAYROLL
110	General Fund	00113985	4/18/2023	245.00	ALJAY FULTON, JR.	ELECTION JUDGE PAYROLL
110	General Fund	00113986	4/18/2023	160.00	MARY GANT	ELECTION JUDGE PAYROLL
110	General Fund	00113987	4/18/2023	245.00	ROSANNE T. GIANOTTI	ELECTION JUDGE PAYROLL
110	General Fund	00113988	4/18/2023	200.00	LORETTA GIBSON	ELECTION JUDGE PAYROLL
110	General Fund	00113989	4/18/2023	160.00	KATHLEEN GLASS	ELECTION JUDGE PAYROLL
110	General Fund	00113990	4/18/2023	160.00	ANDREW GRZESIAKOSKI	ELECTION JUDGE PAYROLL
110	General Fund	00113991	4/18/2023	212.50	JAMES GUEBERT	ELECTION JUDGE PAYROLL
110	General Fund	00113992	4/18/2023	237.50	JOHN HANSON	ELECTION JUDGE PAYROLL
110	General Fund	00113993	4/18/2023	237.50	RUBY A. HARDIN	ELECTION JUDGE PAYROLL
110	General Fund	00113994	4/18/2023	197.50	ROBERT A. HARRIS	ELECTION JUDGE PAYROLL
110	General Fund	00113995	4/18/2023	160.00	DENISE HARTMAN-JOYCE	ELECTION JUDGE PAYROLL
110	General Fund	00113996	4/18/2023	175.00	JACQUELINE HAVENER	ELECTION JUDGE PAYROLL

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Fund Code	Fund Title	Check Number	Document Date	Disbursement A	Vendor Name	Transaction Description
110	General Fund	00113997	4/18/2023	237.50	DEBORAH J. HENDRICK	ELECTION JUDGE PAYROLL
110	General Fund	00113998	4/18/2023	172.50	KIRT A HENDRICK	ELECTION JUDGE PAYROLL
110	General Fund	00113999	4/18/2023	160.00	CANDY S. HENNIGH	ELECTION JUDGE PAYROLL
110	General Fund	00114000	4/18/2023	200.00	ALMA HERNANDEZ	ELECTION JUDGE PAYROLL
110	General Fund	00114001	4/18/2023	245.00	RONNIE D. HESS	ELECTION JUDGE PAYROLL
110	General Fund	00114002	4/18/2023	200.00	TERESA MONDY HOLLEY	ELECTION JUDGE PAYROLL
110	General Fund	00114003	4/18/2023	200.00	KAREN D HORN	ELECTION JUDGE PAYROLL
110	General Fund	00114004	4/18/2023	160.00	CELESTE HUDSON	ELECTION JUDGE PAYROLL
110	General Fund	00114005	4/18/2023	160.00	RENAUTA R HUDSON	ELECTION JUDGE PAYROLL
110	General Fund	00114006	4/18/2023	175.00	HOLLY M HUMPHREY	ELECTION JUDGE PAYROLL
110	General Fund	00114007	4/18/2023	160.00	MARILYN HUTERSON-MORROW	ELECTION JUDGE PAYROLL
110	General Fund	00114008	4/18/2023	212.50	ALBERT JACOBSON	ELECTION JUDGE PAYROLL
110	General Fund	00114009	4/18/2023	200.00	LUCY W. JAMES	ELECTION JUDGE PAYROLL
110	General Fund	00114010	4/18/2023	175.00	PAULETTE JONES	ELECTION JUDGE PAYROLL
110	General Fund	00114011	4/18/2023	100.00	LACY JONES	ELECTION JUDGE PAYROLL
110	General Fund	00114012	4/18/2023	172.50	DARIN KEITH	ELECTION JUDGE PAYROLL
110	General Fund	00114013	4/18/2023	245.00	DONNA KIEDAISCH	ELECTION JUDGE PAYROLL
110	General Fund	00114014	4/18/2023	150.00	DENISE F. KIRCHNER	ELECTION JUDGE PAYROLL
110	General Fund	00114015	4/18/2023	197.50	NORBERT M. KNIGHT	ELECTION JUDGE PAYROLL
110	General Fund	00114016	4/18/2023	160.00	JAMES KRANICH	ELECTION JUDGE PAYROLL
110	General Fund	00114017	4/18/2023	172.50	GEORGE KRESS	ELECTION JUDGE PAYROLL
110	General Fund	00114018	4/18/2023	200.00	KARL A KRUSE	ELECTION JUDGE PAYROLL
110	General Fund	00114019	4/18/2023	200.00	JAMES KUCHAR	ELECTION JUDGE PAYROLL
110	General Fund	00114020	4/18/2023	160.00	JANICE KUSTWIN	ELECTION JUDGE PAYROLL
110	General Fund	00114021	4/18/2023	175.00	ROCHELLE LADSON OROZCO	ELECTION JUDGE PAYROLL
110	General Fund	00114022	4/18/2023	215.00	SUSAN M LAMORE	ELECTION JUDGE PAYROLL
110	General Fund	00114023	4/18/2023	200.00	THEODORE L. LEDERER	ELECTION JUDGE PAYROLL
110	General Fund	00114024	4/18/2023	215.00	NADA I. LEGG	ELECTION JUDGE PAYROLL
110	General Fund	00114025	4/18/2023	60.00	CARSON LONG	ELECTION JUDGE PAYROLL
110	General Fund	00114026	4/18/2023	245.00	RAMONA K. MARTIN	ELECTION JUDGE PAYROLL
110	General Fund	00114027	4/18/2023	200.00	REGGIE MCCANN	ELECTION JUDGE PAYROLL
110	General Fund	00114028	4/18/2023	160.00	JOSHUA EMANUEL MEDINA	ELECTION JUDGE PAYROLL
110	General Fund	00114029	4/18/2023	215.00	STEVEN MILL	ELECTION JUDGE PAYROLL
110	General Fund	00114030	4/18/2023	197.50	VALENCIA PATRICIA H. MORAN	ELECTION JUDGE PAYROLL
110	General Fund	00114031	4/18/2023	160.00	DEBRA MORGAN	ELECTION JUDGE PAYROLL
110	General Fund	00114032	4/18/2023	175.00	WILLIAM MORGAN	ELECTION JUDGE PAYROLL
110	General Fund	00114033	4/18/2023	245.00	MARY J. MORTON	ELECTION JUDGE PAYROLL
110	General Fund	00114034	4/18/2023	190.00	MARY C NEDZA	ELECTION JUDGE PAYROLL

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Fund Code	Fund Title	Check Number	Document Date	Disbursement A	Vendor Name	Transaction Description
110	General Fund	00114035	4/18/2023	160.00	HUGH A NICHOLS	ELECTION JUDGE PAYROLL
110	General Fund	00114036	4/18/2023	172.50	JOSEPHINE NOLAN	ELECTION JUDGE PAYROLL
110	General Fund	00114037	4/18/2023	215.00	LORRAINE O'CONNOR	ELECTION JUDGE PAYROLL
110	General Fund	00114038	4/18/2023	200.00	RITA J. OVERACKER	ELECTION JUDGE PAYROLL
110	General Fund	00114039	4/18/2023	237.50	LORI OWEN	ELECTION JUDGE PAYROLL
110	General Fund	00114040	4/18/2023	160.00	PATRICIA PEARSON	ELECTION JUDGE PAYROLL
110	General Fund	00114041	4/18/2023	215.00	ROBERT PEREZ	ELECTION JUDGE PAYROLL
110	General Fund	00114042	4/18/2023	205.00	STACEY M PFANTZ	ELECTION JUDGE PAYROLL
110	General Fund	00114043	4/18/2023	212.50	PATRICIA PIERCE	ELECTION JUDGE PAYROLL
110	General Fund	00114044	4/18/2023	60.00	AYANA PIKORZ	ELECTION JUDGE PAYROLL
110	General Fund	00114045	4/18/2023	200.00	KIMBERLY PITTS	ELECTION JUDGE PAYROLL
110	General Fund	00114046	4/18/2023	160.00	SYLVIA M POOL	ELECTION JUDGE PAYROLL
110	General Fund	00114047	4/18/2023	175.00	DOROTHY A. POWELL	ELECTION JUDGE PAYROLL
110	General Fund	00114048	4/18/2023	212.50	ELIZABETH M. RAICHE	ELECTION JUDGE PAYROLL
110	General Fund	00114049	4/18/2023	215.00	DEBORAH RAMEY	ELECTION JUDGE PAYROLL
110	General Fund	00114050	4/18/2023	212.50	LYNN RANDAZZO	ELECTION JUDGE PAYROLL
110	General Fund	00114051	4/18/2023	245.00	JEREMY RETTKE	ELECTION JUDGE PAYROLL
110	General Fund	00114052	4/18/2023	160.00	ALEXANDRIA RICHARDS	ELECTION JUDGE PAYROLL
110	General Fund	00114053	4/18/2023	160.00	TERRY ROUNDTREE	ELECTION JUDGE PAYROLL
110	General Fund	00114054	4/18/2023	245.00	GLORIA L SANDERS	ELECTION JUDGE PAYROLL
110	General Fund	00114055	4/18/2023	215.00	IRA SCHAFER	ELECTION JUDGE PAYROLL
110	General Fund	00114056	4/18/2023	172.50	JOHAN SCHRIPSEMA	ELECTION JUDGE PAYROLL
110	General Fund	00114057	4/18/2023	215.00	VERNON R. SEEMANN	ELECTION JUDGE PAYROLL
110	General Fund	00114058	4/18/2023	160.00	JANICE SEEMANN	ELECTION JUDGE PAYROLL
110	General Fund	00114059	4/18/2023	212.50	JOHN B SETTLE	ELECTION JUDGE PAYROLL
110	General Fund	00114060	4/18/2023	175.00	DAVID P SHAYKIN	ELECTION JUDGE PAYROLL
110	General Fund	00114061	4/18/2023	215.00	JOY SHEA	ELECTION JUDGE PAYROLL
110	General Fund	00114062	4/18/2023	160.00	LINDA K SHERMAN	ELECTION JUDGE PAYROLL
110	General Fund	00114063	4/18/2023	160.00	PATRICIA A SHIDLER	ELECTION JUDGE PAYROLL
110	General Fund	00114064	4/18/2023	160.00	KELVIN SHOWERS	ELECTION JUDGE PAYROLL
110	General Fund	00114065	4/18/2023	237.50	KEITH A. SIMON	ELECTION JUDGE PAYROLL
110	General Fund	00114066	4/18/2023	200.00	KYLE SKALEY	ELECTION JUDGE PAYROLL
110	General Fund	00114067	4/18/2023	160.00	JUDITH A. SMEAD	ELECTION JUDGE PAYROLL
110	General Fund	00114068	4/18/2023	172.50	ESSIE M. SMITH	ELECTION JUDGE PAYROLL
110	General Fund	00114069	4/18/2023	200.00	FRANKIE L SMITH	ELECTION JUDGE PAYROLL
110	General Fund	00114070	4/18/2023	60.00	TYLER SNORECK	ELECTION JUDGE PAYROLL
110	General Fund	00114071	4/18/2023	200.00	STEVEN SOUCIE	ELECTION JUDGE PAYROLL
110	General Fund	00114072	4/18/2023	160.00	GRACE SOUCIE	ELECTION JUDGE PAYROLL

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110	General Fund	00114073	4/18/2023	197.50	BONNIE L. STEVENS	ELECTION JUDGE PAYROLL
110	General Fund	00114074	4/18/2023	245.00	MATT STREETS	ELECTION JUDGE PAYROLL
110	General Fund	00114075	4/18/2023	212.50	SUSAN A. SURPRENANT	ELECTION JUDGE PAYROLL
110	General Fund	00114076	4/18/2023	160.00	RUTHEL TEAGUE	ELECTION JUDGE PAYROLL
110	General Fund	00114077	4/18/2023	237.50	DALE THOMAS	ELECTION JUDGE PAYROLL
110	General Fund	00114078	4/18/2023	60.00	GREG THOMAS	ELECTION JUDGE PAYROLL
110	General Fund	00114079	4/18/2023	237.50	GINA THOMPSON	ELECTION JUDGE PAYROLL
110	General Fund	00114080	4/18/2023	200.00	JUDITH ANN THROOP	ELECTION JUDGE PAYROLL
110	General Fund	00114081	4/18/2023	200.00	DAWN M TIERNEY	ELECTION JUDGE PAYROLL
110	General Fund	00114082	4/18/2023	160.00	CHARLES E. TOBERMAN	ELECTION JUDGE PAYROLL
110	General Fund	00114083	4/18/2023	197.50	JANET E. TOBERMAN	ELECTION JUDGE PAYROLL
110	General Fund	00114084	4/18/2023	160.00	CAROLE A TOFARI	ELECTION JUDGE PAYROLL
110	General Fund	00114085	4/18/2023	200.00	JULIE A TOMISEK	ELECTION JUDGE PAYROLL
110	General Fund	00114086	4/18/2023	215.00	DENISE TURNER	ELECTION JUDGE PAYROLL
110	General Fund	00114087	4/18/2023	245.00	BRIDGETT S UNDERWOOD	ELECTION JUDGE PAYROLL
110	General Fund	00114088	4/18/2023	205.00	HARRY VAN BEEK	ELECTION JUDGE PAYROLL
110	General Fund	00114089	4/18/2023	160.00	PAULA VAN BEEK	ELECTION JUDGE PAYROLL
110	General Fund	00114090	4/18/2023	160.00	CHERYL G. VANDYKE	ELECTION JUDGE PAYROLL
110	General Fund	00114091	4/18/2023	160.00	EUGENE H. WACHHOLZ	ELECTION JUDGE PAYROLL
110	General Fund	00114092	4/18/2023	197.50	THOMAS W. WALTON	ELECTION JUDGE PAYROLL
110	General Fund	00114093	4/18/2023	215.00	JENNIFER WALTER	ELECTION JUDGE PAYROLL
110	General Fund	00114094	4/18/2023	160.00	RAMONA WASHINGTON	ELECTION JUDGE PAYROLL
110	General Fund	00114095	4/18/2023	160.00	THERESA A. WEAKLEY	ELECTION JUDGE PAYROLL
110	General Fund	00114096	4/18/2023	215.00	JAMISON P. WHEELER	ELECTION JUDGE PAYROLL
110	General Fund	00114097	4/18/2023	172.50	LISA SUZANNE WHITWELL	ELECTION JUDGE PAYROLL
110	General Fund	00114098	4/18/2023	160.00	JANICE WHITE	ELECTION JUDGE PAYROLL
110	General Fund	00114099	4/18/2023	260.00	ALEX WILFONG	ELECTION JUDGE PAYROLL
110	General Fund	00114100	4/18/2023	230.00	SUSAN WILKEN	ELECTION JUDGE PAYROLL
110	General Fund	00114101	4/18/2023	160.00	DIANE M WILLIAMS	ELECTION JUDGE PAYROLL
110	General Fund	00114102	4/18/2023	172.50	OLGA A WILSON	ELECTION JUDGE PAYROLL
110	General Fund	00114103	4/18/2023	172.50	KERRY R. WINTRODE	ELECTION JUDGE PAYROLL
110	General Fund	00114104	4/18/2023	197.50	SHARON DON ELLA WOMACK	ELECTION JUDGE PAYROLL
110	General Fund	00114105	4/18/2023	200.00	COLIN WOODS	ELECTION JUDGE PAYROLL
110	General Fund	00114106	4/18/2023	212.50	CHRISTINE YOUNG	ELECTION JUDGE PAYROLL
110	General Fund	00114107	4/18/2023	245.00	MICHAEL ZARING	ELECTION JUDGE PAYROLL
110	General Fund	00114108	4/18/2023	245.00	PATRICIA A ZELIS	ELECTION JUDGE PAYROLL
110	General Fund	00114110	4/27/2023	205.39	ADCRAFT PRINTERS INC	2500 #10 WINDOW ENVELOPES
110	General Fund		4/27/2023	66.00	ADCRAFT PRINTERS INC	BUSINESS CARDS

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110	General Fund		4/27/2023	245.36	ADCRAFT PRINTERS INC	ENVELOPES
110	General Fund		4/27/2023	481.13	ADCRAFT PRINTERS INC	WINDOW ENVELOPES
110	General Fund		4/27/2023	205.39	ADCRAFT PRINTERS INC	WINDOW ENVELOPES-2500
110	General Fund	00114111	4/27/2023	125.00	ADVENTURE CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114112	4/27/2023	8,842.26	AFLAC PREMIUM HOLDING	PREMIUM FOR PERIOD ENDING 4-30-23
110	General Fund	00114113	4/27/2023	125.00	AMERICAN LUTHERAN CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114114	4/27/2023	19,869.00	APPLIED CONCEPTS, INC.	NEW SQUAD RADARS
110	General Fund	00114117	4/27/2023	125.00	ASBURY UNITED METHODIST C	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114118	4/27/2023	2,382.80	AT & T	SERVICE 3-5 TO 4-4-23
110	General Fund	00114119	4/27/2023	167.68	CECI AZZARELLI	REIMBURSEMENT FOR CONFERENCE
110	General Fund	00114120	4/27/2023	89.90	BEAUPRES INC	13C12 GOF, TIRE REPAIR
110	General Fund		4/27/2023	485.73	BEAUPRES INC	17C8 BRAKES
110	General Fund		4/27/2023	229.95	BEAUPRES INC	17C9 GOF & EXHAUST
110	General Fund		4/27/2023	54.95	BEAUPRES INC	21C11 GOF
110	General Fund		4/27/2023	54.95	BEAUPRES INC	21C7 GOF
110	General Fund	00114121	4/27/2023	23,750.00	BELSON STEEL CENTER	E WASTE QUARTER 1 2023
110	General Fund	00114122	4/27/2023	542.35	RANDAL BENNETT	PTI TRAINING MILEAGE REIMBURSEMENT
110	General Fund	00114123	4/27/2023	171.87	BRADY BERTRAND	MAY 23 RETIREMENT INS PREM
110	General Fund	00114124	4/27/2023	1,588.36	BEST-ONE TIRE & SERVICE	13C2 BALL JOINTS, CONTROL ARMS
110	General Fund		4/27/2023	60.00	BEST-ONE TIRE & SERVICE	23C8/21C10 LABOR
110	General Fund		4/27/2023	619.69	BEST-ONE TIRE & SERVICE	SERVICE AND IGNITION KEY
110	General Fund		4/27/2023	199.63	BEST-ONE TIRE & SERVICE	TIRE
110	General Fund	00114125	4/27/2023	125.00	BETHEL BAPTIST CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114126	4/27/2023	511,644.46	BlueCross BlueShield of Ill	COVERAGE FOR 5-1 TO 6-1-23
110	General Fund	00114128	4/27/2023	125.00	CALVARY BIBLE CHURCH	POLLING PLACE RENTAL
110	General Fund	00114129	4/27/2023	248.00	CAM SYSTEMS	GPS MOMITORING-BUDDI SYSTEM
110	General Fund		4/27/2023	240.00	CAM SYSTEMS	GPS MONITORING
110	General Fund		4/27/2023	1,111.25	CAM SYSTEMS	SCRAM MONITORING DC CLIENTS 3-2023
110	General Fund		4/27/2023	480.00	CAM SYSTEMS	TRAC MONITORING DC LIENTS 3-2023
110	General Fund	00114130	4/27/2023	251.62	CENTRAL ILLINOIS RADIOLOGI	INMATE MEDICAL CARE
110	General Fund	00114131	4/27/2023	125.00	CENTRAL CHRISTIAN CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114132	4/27/2023	11.49	CHRISTIANSSEN AUTO	TOOLS
110	General Fund	00114134	4/27/2023	125.00	CHURCH OF THE NAZARENE	POLLING PLACE RENTAL 4-4-2023
110	General Fund	00114135	4/27/2023	125.00	CITY LIFE CENTER	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114136	4/27/2023	436.39	COLONIAL	PREMIUM FOR MAY 2023

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110	General Fund	00114137	4/27/2023	125.00	COMMUNITY CUP CHURCH	POLLING PLACE RENTAL
110	General Fund	00114138	4/27/2023	125.00	THE CORNERSTONE CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114139	4/27/2023	38,764.24	THE COUNTRY TABLE	JCDC MEALS 4-10 TO 4-23-23
110	General Fund		4/27/2023	11,011.10	THE COUNTRY TABLE	KCDC MEALS 4-10-4-23-23
110	General Fund	00114140	4/27/2023	26.00	COUNTY BEVERAGE COMPANY	2-5 GAL WATER, LEASE FEE
110	General Fund		4/27/2023	44.50	COUNTY BEVERAGE COMPANY	6-5 GAL WATER, SERVICE FEE
110	General Fund	00114141	4/27/2023	5,223.56	THE DAILY JOURNAL	ELECTION AD AND NOTICES
110	General Fund		4/27/2023	596.16	THE DAILY JOURNAL	NOTICES
110	General Fund	00114142	4/27/2023	69.11	ERIC DAVIS	RETIREMENT INS PREM
110	General Fund	00114143	4/27/2023	15,244.27	DEARBORN NATIONAL LIFE INS	PREMIUM FOR MAY 23
110	General Fund	00114145	4/27/2023	125.00	EASTRIDGE CHURCH OF NAZA	POLLING PLACE RENTAL4-4-23
110	General Fund	00114146	4/27/2023	94.00	ECOLAB	WATER SOFTNER RENTAL 3-18 TO 4-17-23
110	General Fund	00114147	4/27/2023	786.06	SHELLEY ENGSTROM-KESTEL	SIGN LANGUAGE INTERPRETATION
110	General Fund	00114148	4/27/2023	3,173.62	ePROPERTY INNOVATIONS LLC	FEB 23 LAND BANK DRIECTOR SEARCH
110	General Fund		4/27/2023	2,774.29	ePROPERTY INNOVATIONS LLC	JAN 23 LAND BANK DIRECTOR SEARCH SERVICES
110	General Fund		4/27/2023	2,142.74	ePROPERTY INNOVATIONS LLC	MARCH 23 LAND BANK DIRECTOR SEARCH SERVICES
110	General Fund	00114149	4/27/2023	64.35	FAMILY HOME MEDICAL	E REGULATION 0-15 LPM
110	General Fund		4/27/2023	40.00	FAMILY HOME MEDICAL	TANK RENTAL
110	General Fund	00114150	4/27/2023	125.00	FIRST UNITED METHODIST CHU	POLLING PLACE RENTAL 4-4-2023
110	General Fund	00114151	4/27/2023	125.00	FIRST BAPTIST CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114152	4/27/2023	125.00	FIRST CHURCH OF THE NAZARE	POLLING PLACE RENTAL
110	General Fund	00114153	4/27/2023	125.00	FIRST PRESBYTERIAN CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114154	4/27/2023	8,405.49	FLEET SAFETY SUPPLY	21 TAHOES CONSOLES
110	General Fund		4/27/2023	937.60	FLEET SAFETY SUPPLY	CONSOLE
110	General Fund		4/27/2023	2,647.03	FLEET SAFETY SUPPLY	CONSOLES
110	General Fund	00114155	4/27/2023	125.00	FRIENDSWOOD CHRISTIAN CH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114156	4/27/2023	3.88	GALLS, LLC/QUARTERMASTER, ...	QUARTER MASTER PURCHASE
110	General Fund	00114159	4/27/2023	834.52	KATHLEEN HARTMAN	ANGER MGMT CLASSES, DRUG COURT MANAGER WAGES
110	General Fund	00114160	4/27/2023	125.00	HERSCHER METHODIST CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114162	4/27/2023	79.75	HOVE BUICK GMC	13C12 LOOSE STRUT
110	General Fund		4/27/2023	704.55	HOVE BUICK GMC	17C11 WHEEL BEARING
110	General Fund		4/27/2023	323.42	HOVE BUICK GMC	19C10 CYLINDER
110	General Fund		4/27/2023	59.70	HOVE BUICK GMC	21C1 GOF

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110	General Fund		4/27/2023	1,431.08	HOVE BUICK GMC	21C4 BRAKES
110	General Fund		4/27/2023	354.25	HOVE BUICK GMC	23C9 HEADLIGHT
110	General Fund	00114163	4/27/2023	1,122.94	ILLINOIS BONE AND	INMATE MEDICAL CARE
110	General Fund	00114165	4/27/2023	549.55	JORDAN JAMES	PTI MILEAGE
110	General Fund	00114166	4/27/2023	375.70	JCM UNIFORMS, INC.	DEPT UNIFORM PURCHASE
110	General Fund	00114168	4/27/2023	125.00	JOURNEY CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114169	4/27/2023	20,658.30	KANKAKEE COUNTY HIGHWAY	FEB 23 FUEL
110	General Fund	00114170	4/27/2023	641.78	KANKAKEE COUNTY HIGHWAY	MARCH 23 FUEL
110	General Fund	00114171	4/27/2023	863.69	KANKAKEE COUNTY HIGHWAY	CORONER FUEL USAGE
110	General Fund	00114172	4/27/2023	341.76	KANKAKEE COUNTY HIGHWAY	MARCH 23 FUEL
110	General Fund	00114176	4/27/2023	11.51	KANKAKEE ACE HARDWARE INC	SHOP SUPPLIES
110	General Fund	00114185	4/27/2023	42.81	KANKAKEE EMERGENCY PHYSI	INMATE MEDICAL CARE
110	General Fund	00114187	4/27/2023	2,014.80	KIESLER'S POLICE SUPPLY	AMMUNITION
110	General Fund	00114188	4/27/2023	78.00	LABORATORY CORP OF AMERIC	DNA TEST
110	General Fund	00114189	4/27/2023	780.00	RICK LEWIS	PLUMBING UNSPECTIONS, MONTHLY COMPENSATION
110	General Fund	00114190	4/27/2023	1,298.00	LIBERTY SYSTEMS	FVT/OVI PAPER
110	General Fund	00114192	4/27/2023	125.00	LIONS CLUB	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114193	4/27/2023	177.56	JOEL LITTRELL	RETIREMENT INS PREM 5-23
110	General Fund	00114194	4/27/2023	125.00	MATERNITY BVM	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114195	4/27/2023	2,550.00	MATT MCALLISTER	DURG COURT-PROJECT EVLAUATION
110	General Fund	00114196	4/27/2023	195.33	MICHAEL MCDORMAN	HEALTH INS PREM RETIREMENT 5-23
110	General Fund	00114197	4/27/2023	1,139.13	MCKESSON MEDICAL SURGICAL	MEDICAL SUPPLIES
110	General Fund	00114198	4/27/2023	267.33	ALLEN R MESSIER	RETIREMENT INCENTIVE HEALTH INS PREM
110	General Fund	00114199	4/27/2023	1,275.00	MIDWEST FORENSIC PATH, LIML	23-0254 SANOR AUTOPSY
110	General Fund	00114200	4/27/2023	8,085.00	JEFF MORRIS DAIRY SERVICE	1/2 PINTS 2% MILK
110	General Fund	00114203	4/27/2023	1,290.00	NMS LABS	POSTMORTEM
110	General Fund	00114204	4/27/2023	5,000.00	OAK ORTHOPEDICS	MARCH 2023 MONTHLY CONTRACT SERVICES
110	General Fund	00114205	4/27/2023	194.47	ONE STOP AUTO SERVICE &	REPLACE THERMOSTAT 2013 DODGE CARAVAN
110	General Fund	00114206	4/27/2023	200.00	PACESETTER TRUCK CAPS & ACC	19C12 DETAIL
110	General Fund	00114207	4/27/2023	125.00	PEOPLES CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114208	4/27/2023	55.00	BETH M PHELPS, CSR	COURT ORDERED TRANSCRIPT
110	General Fund	00114210	4/27/2023	237.09	PROVEN IT	COPIER TONER
110	General Fund	00114211	4/27/2023	125.00	QUALITY INN & SUITES	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114212	4/27/2023	63.58	QUILL CORPORATION	OFFICE SUPPLIES

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110	General Fund	00114213	4/27/2023	116.99	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00114214	4/27/2023	769.75	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114215	4/27/2023	699.07	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114216	4/27/2023	827.62	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114217	4/27/2023	987.10	RAY O'HERRON COMPANY INC	PATCHES
110	General Fund	00114218	4/27/2023	699.76	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00114219	4/27/2023	908.69	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00114220	4/27/2023	612.60	RAY O'HERRON COMPANY INC	AMMUNITION
110	General Fund	00114221	4/27/2023	193.57	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114222	4/27/2023	138.52	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00114223	4/27/2023	101.00	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114224	4/27/2023	1,232.52	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114225	4/27/2023	151.63	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114226	4/27/2023	791.95	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114227	4/27/2023	792.75	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114228	4/27/2023	57.98	RAY O'HERRON COMPANY INC	DEPT ISSUED UNIFORM
110	General Fund	00114229	4/27/2023	933.17	RAY O'HERRON COMPANY INC	NEW HIRE UNIFORM
110	General Fund	00114230	4/27/2023	164.95	RAY O'HERRON COMPANY INC	QUARTER MASTER PURCHASE
110	General Fund	00114231	4/27/2023	1,643.25	REDWOOD TOXICOLOGY LABO	DRUG SCREENS 3-2023
110	General Fund	00114232	4/27/2023	250.00	RIVERSIDE HEALTH FITNESS C	POLLING PLACE RENTAL 2 PRECINTS 4-4-23
110	General Fund	00114233	4/27/2023	22,050.00	RIVER VALLEY DETENTION CE	JUVENILE DETENTION 3-1 TO 3-31-23
110	General Fund	00114234	4/27/2023	570.00	RIVERSIDE WORKFORCE HEALTH	DRUG SCREENS
110	General Fund	00114236	4/27/2023	2,222.57	RIVERSIDE MEDICAL CENTER	INMATE MEDICAL CARE
110	General Fund		4/27/2023	18.84	RIVERSIDE MEDICAL CENTER	INMATE PATIENT CARE
110	General Fund	00114237	4/27/2023	64.60	RIVERSIDE HEALTH SYSTEMS	INMATE MEDICAL CARE
110	General Fund		4/27/2023	333.62	RIVERSIDE HEALTH SYSTEMS	INMATE MEDICAL CARE
110	General Fund	00114238	4/27/2023	125.00	RIVER VALLEY CHRISTIAN	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114239	4/27/2023	1,456.00	RIVERSIDE EMS	DEC 22 TRANSPORTS
110	General Fund		4/27/2023	624.00	RIVERSIDE EMS	FEB 2023 TRANSPORTS
110	General Fund		4/27/2023	1,872.00	RIVERSIDE EMS	JAN 2023 TRANSPORTS
110	General Fund	00114240	4/27/2023	1,142.80	BERNARD E RYAN DDS, PC	INMATE MEDICAL CARE
110	General Fund	00114241	4/27/2023	125.00	SCHOEFFNER MEMORIAL BUIL	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114242	4/27/2023	4,325.00	DR JAMES SIMONE	5-23 MONTHLY RETAINER
110	General Fund		4/27/2023	2,000.00	DR JAMES SIMONE	CRIMINAL RESPONSIBILITY
110	General Fund		4/27/2023	2,000.00	DR JAMES SIMONE	SEX OFFENDER EVALUATION
110	General Fund	00114243	4/27/2023	280.00	LIAM JAX SMJETANSKI	YOGA CLASSES-DC CLIENTS

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110	General Fund	00114244	4/27/2023	177.24	SOLUTION SPECIALTIES, INC	MAINTENANCE UPDATES, USER ASSISTANCE
110	General Fund	00114245	4/27/2023	98.02	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114246	4/27/2023	50.66	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114247	4/27/2023	91.98	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114248	4/27/2023	40.32	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114249	4/27/2023	16.47	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114250	4/27/2023	49.98	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114251	4/27/2023	63.87	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114252	4/27/2023	91.98	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114253	4/27/2023	131.09	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114254	4/27/2023	477.23	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114255	4/27/2023	26.89	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114256	4/27/2023	76.56	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES
110	General Fund	00114257	4/27/2023	125.00	ST PAULS LUTHERAN CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114258	4/27/2023	164.90	DAVID STUKENBORG	MONTHLY MEDICARE INS PREM
110	General Fund	00114261	4/27/2023	2,816.78	TREASURER OF THE STATE OF I	TRAUMA AND SPINAL CORD FUND
110	General Fund	00114262	4/27/2023	660.00	TWO-KEY COROPORATE SYSTE	INTERPRETING SERVICES 3-14-23
110	General Fund		4/27/2023	1,893.62	TWO-KEY COROPORATE SYSTE	INTERPRETING SERVICES ON 3-13-23
110	General Fund		4/27/2023	1,170.78	TWO-KEY COROPORATE SYSTE	INTERPRETING SERVICES ON 3-14-23
110	General Fund		4/27/2023	1,430.00	TWO-KEY COROPORATE SYSTE	INTERPRETING SERVICES ON 3-15-23
110	General Fund	00114264	4/27/2023	154.54	UNIFIRST CORPORATION	UNIFORMS
110	General Fund	00114265	4/27/2023	26.52	UNIFIRST CORPORATION	MATS
110	General Fund	00114266	4/27/2023	221.03	UNIFIRST CORPORATION	UNIFORMS
110	General Fund	00114267	4/27/2023	103.52	UNIFIRST CORPORATION	MATS
110	General Fund	00114268	4/27/2023	32.79	UNIFIRST CORPORATION	MATS
110	General Fund	00114269	4/27/2023	50.33	UNIFIRST CORPORATION	MATS
110	General Fund	00114270	4/27/2023	85.68	UNIFIRST CORPORATION	MATS
110	General Fund	00114271	4/27/2023	152.14	UNIFIRST CORPORATION	UNIFORMS
110	General Fund	00114272	4/27/2023	125.00	UPLIFTED CARE CENTER	POLLING PLACE RENTAL 4-4-23
110	General Fund	00114273	4/27/2023	112.37	U.S. BANK EQUIPMENT FINANCE	LEASE PAYMENT ON COPIER
110	General Fund	00114274	4/27/2023	1,465.45	VERITIV OPERATING COMPANY	SUPPLIES
110	General Fund	00114275	4/27/2023	312.34	VERIZON WIRELESS	CELLPHONE SERVICE 3-16 TO 4-15-23
110	General Fund	00114276	4/27/2023	248.98	VERIZON	CELLPHONE SERVICE 3-11 TO 4-10-23 AND JETPACKS
110	General Fund	00114277	4/27/2023	10.06	VERIZON WIRELESS	2-20 TO 3-19-23 CELLPHONE SERVICE
110	General Fund		4/27/2023	1,713.59	VERIZON WIRELESS	3-16 TO 4-15-23 CELLPHONE SERVICE
110	General Fund		4/27/2023	4,605.24	VERIZON WIRELESS	CELLPHONE SERVICE 3-16-4-15-23

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110	General Fund	00114278	4/27/2023	437.50	RANDAL WALLING	RETIREMENT HEALTH INS PREM
110	General Fund	00114279	4/27/2023	633.58	WAREHOUSE DIRECT	TONER
110	General Fund	00114280	4/27/2023	280.55	WAREHOUSE DIRECT	OFFICE SUPPLIES
110	General Fund	00114281	4/27/2023	770.66	WAREHOUSE DIRECT	OFFICE SUPPLIES
110	General Fund	00114283	4/27/2023	1,269.58	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS JCDC 1-29 TO 2-4-23
110	General Fund		4/27/2023	482.58	WESTWOOD PHARMACY CLINI...	INMATE PRESCRIPTIONS KCDC 1-29 TO 2-4-23
110	General Fund	00114285	4/27/2023	28.75	LORI WOLF	REIMBURSEMENT FOR MAIL
110	General Fund	00114286	4/27/2023	200.33	DAVE ZINANNI	RETIREMENT HEALTH INS PREM
110	General Fund	00114287	4/27/2023	125.00	ZION LUTHERAN CHURCH	POLLING PLACE RENTAL 4-4-23
110	General Fund	040323	4/3/2023	27,759.00	KANKAKEE COUNTY RECORDER	IL DEPT OF REVENUE STATE STAMPS - MARCH 2023
110	General Fund	040323A	4/3/2023	8,397.00	ILLINOIS DEPARTMENT OF REV...	RENTAL HOUSING SUPPORT PROGRAM SURCHARGE - MARCH 2023
110	General Fund	040423	4/4/2023	5.38	KANKAKEE COUNTY TREASUR...	CYBERSCARD BKCD - PLANNING MONTHLY FEE
110	General Fund	040523	4/5/2023	38.16	KANKAKEE COUNTY TREASUR...	AUTHNET GATEWAY MONTHLY BILLING PLANNING DEPT
110	General Fund		4/5/2023	9,880.91	KANKAKEE COUNTY TREASUR...	ONLINE CREDIT CARD PMT ACCT END: 5078
110	General Fund	041023A	4/10/2023	1,911.00	VARIOUS INDIVIDUALS	JURORS ORDERS CK # 99741-99882
110	General Fund	041123	4/11/2023	13,649.93	KANKAKEE COUNTY TREASUR...	ONLINE CREDIT CARD PMT ACCT END: 5078
110	General Fund	041823B	4/18/2023	13,689.48	KANKAKEE COUNTY TREASUR...	ONLINE CREDIT CARD PMT ACCT END: 5078
110	General Fund	042623	4/26/2023	16,662.06	KANKAKEE COUNTY TREASUR...	ONLINE CREDIT CARD PMT ACCT END: 5078
110	General Fund	042823	4/28/2023	4,535.09	KANKAKEE COUNTY TREASUR...	ONLINE CREDIT CARD PMT ACCT END: 5078
Total 110	General Fund			1,470,452.42		
200	Tort Fund	00113802	4/12/2023	116,999.78	IL COUNTIES RISK MGT TRUST	PROPERTY & LIABILITY INS PREM
200	Tort Fund		4/12/2023	54,388.37	IL COUNTIES RISK MGT TRUST	WORKERS COMP INS PREM DUE
200	Tort Fund	00113812	4/12/2023	157.97	K3CO EMERGENCY TELEPHONE...	KANCOMM INTERGOVERNMENTAL AGREEMENT 2-2023
200	Tort Fund	00113823	4/12/2023	560.50	RELX INC D/B/A LEXISNEXIS	SUBSCRIPTION 2-23

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200	Tort Fund	00113835	4/12/2023	2,482.94	LANER MUCHIN	PROFESSIONAL SERVICES, LEGAL ASSIST HIGHWAY NEGOT
200	Tort Fund		4/12/2023	437.50	LANER MUCHIN	PROFESSIONAL SERVICE LEGALASSISTANCE
200	Tort Fund		4/12/2023	2,125.00	LANER MUCHIN	PROFESSIONAL SERVICES RELATED TO LEGAL ASSIST CORRECTIONS
200	Tort Fund		4/12/2023	125.00	LANER MUCHIN	PROFESSIONAL SERVICES RELATED TO LEGAL ASSISTANCE
200	Tort Fund		4/12/2023	250.00	LANER MUCHIN	PROFESSIONAL SERVICES, LEFAL ASSISTANCE
200	Tort Fund		4/12/2023	312.50	LANER MUCHIN	PROFESSIONAL SERVICES, LEGAL ASSIST CORNOER NEGOTIATE
200	Tort Fund	00113880	4/12/2023	15.00	SECRETARY OF STATE INDEX D...	NOTARY APPLICATION FEE
200	Tort Fund	00113895	4/12/2023	20.00	TRAVELERS	NOTARY BOND
200	Tort Fund	00114110	4/27/2023	132.12	ADCRAFT PRINTERS INC	ENVELOPES
200	Tort Fund	00114201	4/27/2023	750.00	LANER MUCHIN	PROFESSIONAL SERVICE RELATED TO LEGAL ASSIST.
200	Tort Fund		4/27/2023	4,062.50	LANER MUCHIN	PROFESSIONAL SERVICES RELATED TO LEGAL ASSIST.
200	Tort Fund		4/27/2023	187.50	LANER MUCHIN	PROFESSIONAL SERVICES RELATED TO LEGAL ASSISTANCE
Total 200	Tort Fund			183,006.68		
210	Pension Fund	00113812	4/12/2023	15,827.50	K3CO EMERGENCY TELEPHONE...	KANCOMM INTERGOVERNMENTAL AGREEMENT 2-2023
210	Pension Fund	040723	4/7/2023	371,321.17	ILL MUNICIPAL RETIREMENT F...	IMRF MARCH 2023
Total 210	Pension Fund			387,148.67		
220	Recorder Computer Fund	00113791	4/12/2023	2,356.76	FIDLAR TECHNOLOGIES, INC.	2-23 LAREDO USE
220	Recorder Computer Fund		4/12/2023	4,850.00	FIDLAR TECHNOLOGIES, INC.	BASTION HOSTING SERVICE 4-6-2023
Total 220	Recorder Computer Fund			7,206.76		
230	Co Clerk Vital Record Fund	008895	4/11/2023	1,178.10	KANKAKEE COUNTY TREASUR...	CO CLERK VITAL RECORD FUND PAYROLL 4-7-23
230	Co Clerk Vital Record Fund	008899	4/11/2023	210.00	DATAMATION IMAGING SERVIC...	3-23 10GB BLOCKS DOD HOSTING ENTITY

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230	Co. Clerk Vital Record Fund	008903	4/25/2023	1,178.10	KANKAKEE COUNTY TREASUR	CO CLERK VITAL RECORD FUND PAYROLL 4-21-23
Total 230	Co. Clerk Vital Record Fund			2,566.20		
240	Treasurers Computer Fund	008896	4/11/2023	1,637.52	KANKAKEE COUNTY TREASUR	TREASURER COMP FUND PAYROLL 4-7-23
240	Treasurers Computer Fund	008904	4/25/2023	1,637.52	KANKAKEE COUNTY TREASUR	TREASURER COMP FUND PAYROLL 4-21-23
240	Treasurers Computer Fund	008907	4/25/2023	2,749.48	KANKAKEE COUNTY TREASUR	MARCH 23 CREDIT CARD CHGES
Total 240	Treasurers Computer Fund			6,024.52		
270	Court Document Storage Fund	00113836	4/12/2023	340.00	NCC GROUP SOFTWARE RESILIE	COVERAGE 5-14-23 TO 5-13-24
Total 270	Court Document Storage Fund			340.00		
275	Foreclosure Mediation Fund	0012889	4/25/2023	1,950.00	FORECLOSURE MEDIATION	FORECLOSURE MEDIATION SERVICES
Total 275	Foreclosure Mediation Fund			1,950.00		
290	Probation Service Fees Fund	00113865	4/12/2023	906.45	REDWOOD TOXICOLOGY LABO	2-23 ADULT DRUG SCREENS
290	Probation Service Fees Fund	00114159	4/27/2023	225.00	KATHLEEN HARTMAN	SEX OFFENDER THERAPY 3-23
290	Probation Service Fees Fund	00114161	4/27/2023	300.00	AIMEE ORR-HODGE MA, LPC, Q	SEX OFFENDER THERAPY
290	Probation Service Fees Fund	00114231	4/27/2023	844.55	REDWOOD TOXICOLOGY LABO	ADULT DRUG SCREENS 3-2023
Total 290	Probation Service Fees Fund			2,276.00		
300	Forfeited Funds (SAO)	008897	4/11/2023	728.62	KANKAKEE COUNTY TREASUR	SAO FORFEITED FUNDS PAYROLL 4-7-23
300	Forfeited Funds (SAO)	008901	4/11/2023	7,595.00	PEMBROKE COMMUNITY	PHONE INSTALLATION AND LINE ACTIVATION FEES
300	Forfeited Funds (SAO)	008905	4/25/2023	728.62	KANKAKEE COUNTY TREASUR	SAO FORFEITED FUNDS PAYROLL 4-21-23
300	Forfeited Funds (SAO)	008908	4/25/2023	405.35	KANKAKEE COUNTY TREASUR	MARCH 2023 CREDIT CARD CHGES
Total 300	Forfeited Funds (SAO)			9,457.59		
301	MADD (SAO)	008898	4/11/2023	1,180.70	KANKAKEE COUNTY TREASUR	SAO MADD FUNDS PAYROLL 4-7-23
301	MADD (SAO)	008900	4/11/2023	6.29	MILES MAJDEN	REIMBURSE TRAVEL EXPENSE

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301	MADD (SAO)		4/11/2023	79.39	MILES MAIDEN	REIMBURSEMENT TRAVEL EXPENSE
301	MADD (SAO)		4/11/2023	79.39	MILES MAIDEN	REIMBURSEMENT TRAVEL EXPENSE
301	MADD (SAO)	008902	4/11/2023	110.48	VERIZON WIRELESS	CELL PHONE SERVICE 2-16 TO 3-15-23
301	MADD (SAO)		4/11/2023	74.39	VERIZON WIRELESS	CELL PHONE USAGE 2-4 TO 3-3-23
301	MADD (SAO)	008906	4/25/2023	1,180.70	KANKAKEE COUNTY TREASUR...	SAO MADD FUNDS PAYROLL 4-21-23
301	MADD (SAO)	008908	4/25/2023	1,032.74	KANKAKEE COUNTY TREASUR...	MARCH 2023 CREDIT CARD CHGES
Total 301	MADD (SAO)			3,744.08		
308	Diversion Accountabilty Fund	001015	4/12/2023	1,500.00	KATHLEEN HARTMAN	DIVERSION PROGRAM CLASS
Total 308	Diversion Accountabilty Fund			1,500.00		
315	SAO Records/Automation Fund	00114259	4/27/2023	523.56	TECHNOLOGY MANAGEMENT	COMM SVCS-LEAD ROUTER
Total 315	SAO Records/Automation Fund			523.56		
330	Court Automation Fund	008172	4/11/2023	4,802.09	KANKAKEE COUNTY TREASUR...	COURT AUTO PAYROLL 4-7-23
330	Court Automation Fund	008177	4/25/2023	4,973.97	KANKAKEE COUNTY TREASUR...	COURT AUTO PAYROLL 4-21-23
330	Court Automation Fund	041823A	4/18/2023	3,060,543.22	KANKAKEE COUNTY TREASUR...	TRANSFER CIRC CLERK FUND 330 TO MIDLAND MM CASH ACCT #10986
Total 330	Court Automation Fund			3,070,319.28		
355	Coroner Fees Fund	001203	4/11/2023	576.92	KANKAKEE COUNTY TREASUR...	CORONER FEES FUND PAYROLL 4-7-23
355	Coroner Fees Fund	001204	4/25/2023	576.92	KANKAKEE COUNTY TREASUR...	CORONER FEES FUND PAYROLL 4-21-23
355	Coroner Fees Fund	001205	4/25/2023	15.95	CLIFTON CHEMICAL	5 GAL BOTTLE WATER
355	Coroner Fees Fund		4/25/2023	8.95	CLIFTON CHEMICAL	5 GALLONS WATER
355	Coroner Fees Fund	001206	4/25/2023	2,416.50	MEDLINE INDUSTRIES, LP	PPE SUITS
Total 355	Coroner Fees Fund			3,595.24		
365	IKAN-ROE Building Fund	00113740	4/12/2023	238.64	AQUA ILLINOIS INC	SERVOCE 2-27 TO 3-27-23
365	IKAN-ROE Building Fund	00113776	4/12/2023	2,366.89	COM ED	SERVICE CHGES 2-22 TO 3-23-23
365	IKAN-ROE Building Fund	00114115	4/27/2023	85.62	AQUA ILLINOIS INC	SERVICE CHGES 3-9-4-10-23
365	IKAN-ROE Building Fund	00114116	4/27/2023	239.74	AQUA ILLINOIS INC	SERVICE 3-9 TO 4-10-23
365	IKAN-ROE Building Fund	00114202	4/27/2023	1,214.30	NICOR GAS	SERVICE CHGES 3-7 TO 4-5-23
Total 365	IKAN-ROE Building Fund			4,145.19		

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380	V.A.C. Fund	0012882	4/11/2023	8,399.61	KANKAKEE COUNTY TREASUR...	VAC SALARIES 4-7-23
380	V.A.C. Fund	0012884	4/25/2023	8,632.11	KANKAKEE COUNTY TREASUR...	VAC SALARIES 4-21-23
380	V.A.C. Fund	0012885	4/25/2023	40.00	AIL	SERVICE 3-2 TO 4-4-23
380	V.A.C. Fund	0012886	4/25/2023	2,428.58	BOURBONNAIS OFFICE PARK LLC	MAY 2023 RENT
380	V.A.C. Fund	0012887	4/25/2023	31.95	COM ED	SERVICE 3-1 TO 3-30-23
380	V.A.C. Fund	0012888	4/25/2023	245.59	COM ED	SERVICE 3-3 TO 4-10-23
380	V.A.C. Fund	0012890	4/25/2023	400.00	HOWARD L. HAYES	APRIL 2023 SHELTER
380	V.A.C. Fund	0012891	4/25/2023	400.00	DENNIS L. JENSEN	APRIL SHELTER
380	V.A.C. Fund	0012892	4/25/2023	4,461.66	KANKAKEE COUNTY TREASUR...	MARCH 23 CREDIT CARD CHGES
380	V.A.C. Fund	0012893	4/25/2023	709.73	KANKAKEE COUNTY HIGHWAY ...	MARCH 23 FUEL
380	V.A.C. Fund	0012894	4/25/2023	394.00	KND PROPERTIES, LLC	APRIL 23 SHELTER
380	V.A.C. Fund	0012895	4/25/2023	249.10	OSCAR LOPEZ	APRIL 23 SHELTER
380	V.A.C. Fund	0012896	4/25/2023	400.00	YES MAPLE CREST, LLC	APRIL 23 SHELTER
380	V.A.C. Fund	0012897	4/25/2023	301.00	MICHAEL R. MITCHELL	APRIL 2023 SHELTER
380	V.A.C. Fund	0012898	4/25/2023	100.00	NICOR GAS BILL PAYMENT CEN...	SERVICE 2-8 TO 3-10-23
380	V.A.C. Fund	0012899	4/25/2023	68.05	NICOR GAS BILL PAYMENT CEN...	SERVICE 2-22 TO 3-24-23
380	V.A.C. Fund	0012900	4/25/2023	71.56	NICOR GAS BILL PAYMENT CEN...	SERVICE 3-7 TO 4-5-23
380	V.A.C. Fund	0012901	4/25/2023	252.50	QUILL CORPORATION	OFFICE SUPPLIES
380	V.A.C. Fund	0012902	4/25/2023	400.00	SANDSTONE HILLS, LLC	APRIL SHELTER
380	V.A.C. Fund	0012903	4/25/2023	455.78	KAREN SMJETANSKI	REIMBURSEMENT
380	V.A.C. Fund	0012904	4/25/2023	400.00	MARY & EDGAR TOWNSEND	APRIL 2023 SHELTER
380	V.A.C. Fund	0012905	4/25/2023	88.86	VERIZON WIRELESS	SERVICE 3-3 TO 4-2-23
Total 380	V.A.C. Fund			28,930.08		
410	County Highway	040623	4/6/2023	80,744.58	COUNTY HIGHWAY FUND	TRANS TO P/R 04/07/23
410	County Highway	040623B	4/6/2023	78,779.80	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK#30650-30684
410	County Highway	041823	4/18/2023	8,766.17	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK#30685-30698
410	County Highway	042023	4/20/2023	81,197.08	COUNTY HIGHWAY FUND	TRANS TO P/R 04/21/23
410	County Highway	042023B	4/20/2023	243.00	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK#30699
410	County Highway	042623A	4/26/2023	122,557.23	COUNTY HIGHWAY FUND	CO HWY DISBURSEMENTS CK#30700-30730
Total 410	County Highway			372,287.86		
420	County Motor Fuel Tax	040623A	4/6/2023	18,814.44	CO MOTOR FUEL FUND	TRANS TO P/R 04/07/23
420	County Motor Fuel Tax	040623C	4/6/2023	66,010.62	VARIOUS INDIVIDUALS	CO MFT FUND CK#2652

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420	County Motor Fuel Tax	042023A	4/20/2023	5,157.60	CO MOTOR FUEL FUND	TRANS TO P/R 04/21/23
420	County Motor Fuel Tax	042023E	4/20/2023	16,692.16	VARIOUS INDIVIDUALS	CO MFT FUND CK#2653-2655
Total 420	County Motor Fuel Tax			106,674.82		
440	County Bridge	042023C	4/20/2023	13,518.00	COUNTY HIGHWAY FUND	CO BRIDGE FUND DISBURSEMENT CK#2661
Total 440	County Bridge			13,518.00		
450	Township Bridge	042023D	4/20/2023	8,504.00	VARIOUS INDIVIDUALS	CO TWP BRIDGE DISBURSEMENTS CK#1322
Total 450	Township Bridge			8,504.00		
500	GIS Fund	00114127	4/27/2023	2,160.00	BRUCE HARRIS & ASSOCIATES	TAX MAP MAINT SERVICE 3-2023
Total 500	GIS Fund			2,160.00		
600	911 System Fee Fund	0011461	4/3/2023	965.73	ESTECH SYSTEMS INC	NON RECURRING CHGES, & RECURRING CHGES
600	911 System Fee Fund		4/3/2023	430.89	ESTECH SYSTEMS INC	RECURRING CHGES
600	911 System Fee Fund	0011462	4/11/2023	1,000.00	AMANDA BOYT	23 INS DED PER CONTRACT
600	911 System Fee Fund	0011463	4/11/2023	150.00	CLEAR TALK COMMUNICATIONS	APRIL RENT
600	911 System Fee Fund	0011464	4/11/2023	881.50	CLOUDPOINT GEOSPATIAL	ALI/MSAG/GIS
600	911 System Fee Fund		4/11/2023	950.00	CLOUDPOINT GEOSPATIAL	MGMT SERVICES
600	911 System Fee Fund	0011465	4/11/2023	383.93	COM ED	SERVICE 2-27 TO 3-28-23 BONFIELD
600	911 System Fee Fund	0011466	4/11/2023	502.07	COM ED	SERVICE 2-28 TO 3-29-23 BRADLEY
600	911 System Fee Fund	0011467	4/11/2023	440.84	ESTECH SYSTEMS INC	RECURRING PHONE CHGES
600	911 System Fee Fund	0011468	4/11/2023	5,100.00	EVANS CONSOLES INC	PREVENTATIVE MAINT CLEANING
600	911 System Fee Fund	0011469	4/11/2023	250.00	MILEEN JOINES	CPR CERT TRAINING
600	911 System Fee Fund	0011470	4/11/2023	66,031.01	KANKAKEE COUNTY TREASUR...	FEB 23 ETSB REIMBURSEMENT
600	911 System Fee Fund	0011471	4/11/2023	5.04	KANKAKEE COUNTY SHIP & REC	MARCH POSTAGE
600	911 System Fee Fund	0011472	4/11/2023	357.07	LEAF	CONTRACT DUE 5-7-23
600	911 System Fee Fund	0011473	4/11/2023	131.00	RUDER ELECTRIC INC	CAMERA SERVER WINDOWS UPDATE
600	911 System Fee Fund	0011474	4/11/2023	42.84	VOIANCE LANGUAGE SERVICES...	TRANSLATION SERVICES 3-23
600	911 System Fee Fund	0011475	4/25/2023	98,628.51	KANKAKEE COUNTY TREASUR...	KAN-COMM PAYROLL 04-21-23
600	911 System Fee Fund	0011476	4/25/2023	705.87	AT & T	IP FLEX SERVICE 3-7 TO 4-7-23
600	911 System Fee Fund		4/25/2023	389.25	AT & T	SERVICE 3-7 TO 4-7-23

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600	911 System Fee Fund	0011477	4/25/2023	296.01	AT&T	SERVICE 3-11 TO 4-10-23
600	911 System Fee Fund	0011478	4/25/2023	28,557.04	CHICAGO COMMUNICATIONS, L...	25% DELIVERY OF FSA EQUIPMENT
600	911 System Fee Fund		4/25/2023	5,282.50	CHICAGO COMMUNICATIONS, L...	CPE MAINT.
600	911 System Fee Fund	0011479	4/25/2023	321.82	COM ED	ST ANNE SERVICE 3-16 TO 4-14-23
600	911 System Fee Fund	0011480	4/25/2023	885.48	KANKAKEE COUNTY TREASUR...	MARCH 2023 CREDIT CARD CHGES
600	911 System Fee Fund	0011481	4/25/2023	63,975.60	KANKAKEE COUNTY TREASUR...	MARCH 2023 ETSB REIMBURSEMENT
600	911 System Fee Fund	0011482	4/25/2023	15.00	MOTOROLA SOLUTIONS - STAR...	WAVE
600	911 System Fee Fund	0011483	4/25/2023	95.33	NCS	OXIVIR
600	911 System Fee Fund	0011484	4/25/2023	57.58	NICOR GAS	SERVICE 3-13 TO 4-12-23
600	911 System Fee Fund	0011485	4/25/2023	255.00	PROSHRED SECURITY	SHRED SERVICE
600	911 System Fee Fund	20230970090	4/7/2023	92,493.84	KANKAKEE COUNTY TREASUR...	KAN-COMM PAYROLL 4-7-23
Total 600	911 System Fee Fund			369,580.75		
680	Animal Control Fund	008173	4/11/2023	10,446.67	KANKAKEE COUNTY TREASUR...	ANIMAL CONTROL PAYROLL 4-7-23
680	Animal Control Fund	008174	4/11/2023	60.59	CINTAS CORPORATION LOC. 319	SUPPLIES
680	Animal Control Fund	008175	4/11/2023	133.44	MWI ANIMAL HEALTH	PYRANTEL, TRAZADONE, EXAM GLOVES
680	Animal Control Fund	008176	4/11/2023	247.49	VERIZON WIRELESS	CELL PHONE SERVICE 1-16 TO 2-15-23
680	Animal Control Fund		4/11/2023	221.83	VERIZON WIRELESS	CELL PHONE SERVICE 2-16 TO 3-15-23
680	Animal Control Fund	008178	4/25/2023	9,531.67	KANKAKEE COUNTY TREASUR...	ANIMAL CONTROL PAYROLL 4-21-23
680	Animal Control Fund	008179	4/25/2023	115.44	AQUA	SERVICE 2-1 TO 3-1-23
680	Animal Control Fund	008180	4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX DAMIAN
680	Animal Control Fund		4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX MAX
680	Animal Control Fund		4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX MOORE
680	Animal Control Fund		4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX OAKLEY
680	Animal Control Fund		4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX PRINCESS
680	Animal Control Fund		4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX ROCKY
680	Animal Control Fund		4/25/2023	6.00	BRADLEY ANIMAL HOSPITAL	RABIES VX-URBAN
680	Animal Control Fund		4/25/2023	320.00	BRADLEY ANIMAL HOSPITAL	SPAY-CHRISSEY
680	Animal Control Fund	008181	4/25/2023	60.59	CINTAS CORPORATION LOC. 319	SUPPLIES
680	Animal Control Fund	008182	4/25/2023	71.48	COM ED	SERVICE 3-1 TO 3-30-23
680	Animal Control Fund	008183	4/25/2023	125.00	DOOR MASTERS	DOOR LABOR
680	Animal Control Fund	008184	4/25/2023	2,325.75	KANKAKEE COUNTY TREASUR...	MARCH 2023 CREDIT CARD CHGES
680	Animal Control Fund	008185	4/25/2023	114.00	KANKAKEE COUNTY TREASUR...	PHONE BILL 3-23
680	Animal Control Fund	008186	4/25/2023	157.41	KANKAKEE COUNTY SHIP & REC	POSTAGE
680	Animal Control Fund	008187	4/25/2023	132.87	KANKAKEE DISPOSAL	GARBAGE SERVICE AND FEES
680	Animal Control Fund	008188	4/25/2023	294.00	KANKAKEE ANIMAL HOSPITAL	CONVENIA, RADIOGRAPH, SEDATION

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680	Animal Control Fund		4/25/2023	220.00	KANKAKEE ANIMAL HOSPITAL	NEUTERS
680	Animal Control Fund		4/25/2023	10.00	KANKAKEE ANIMAL HOSPITAL	RABIES VX
680	Animal Control Fund	008189	4/25/2023	225.00	MWI ANIMAL HEALTH	VANGUARD
680	Animal Control Fund	008190	4/25/2023	391.01	NICOR GAS BILL PAYMENT CEN...	SERVICE 2-16 TO 3-19-23
680	Animal Control Fund	008191	4/25/2023	132.33	NICOR GAS BILL PAYMENT CEN...	SERVICE 2-23 TO 3-27-23
680	Animal Control Fund	008192	4/25/2023	286.00	PATTERSON VETERINARY SUPP...	PANACUR
680	Animal Control Fund		4/25/2023	387.50	PATTERSON VETERINARY SUPP...	VANGUARD RAPID RESP
680	Animal Control Fund	008193	4/25/2023	45.00	PIED PIPER	PEST CONTROL
680	Animal Control Fund	008194	4/25/2023	355.96	RAZZLE DAZZLE DOGGIE BOW-...	DOG FOOD
680	Animal Control Fund	008195	4/25/2023	67.00	UNIVERSITY OF ILLINOIS	RABIES TEST,FEE, BRAIN REMOVAL
680	Animal Control Fund	008196	4/25/2023	156.00	VANSCO SUPPLY, INC	SUPPLIES
680	Animal Control Fund	008197	4/25/2023	511.28	VETERINARY DIAGNOSTIC LAB	NECROPSY, DISPOSAL, FEE
680	Animal Control Fund	008198	4/25/2023	162.55	WALMART COMMUNITY	SUPPLIES
Total 680	Animal Control Fund			27,349.86		
730	Township Motor Fuel Tax	042023F	4/20/2023	6,221.99	VARIOUS INDIVIDUALS	CO TWP MFT DISBURSEMENTS CK#2505
Total 730	Township Motor Fuel Tax			6,221.99		
740	Kankakee County EZ	001022	4/25/2023	125.00	KANKAKEE COUNTY TREASUR...	3-23 CREDIT CARD CHGES
740	Kankakee County EZ	001023	4/25/2023	131.14	BENJAMIN WILSON	MILEAGE REIMBURSEMENT
Total 740	Kankakee County EZ			256.14		
745	Kankakee River Valley EZ	001134	4/11/2023	1,804.01	KANKAKEE COUNTY TREASUR...	KANKAKEE RIVER VALLEY EZ 4-7-23
745	Kankakee River Valley EZ	001135	4/25/2023	1,804.01	KANKAKEE COUNTY TREASUR...	KANKAKEE RIVER VALLEY EZ 4-21-23
745	Kankakee River Valley EZ	001136	4/25/2023	125.00	KANKAKEE COUNTY TREASUR...	MARCH 23 CREDIT CARD CHGES
745	Kankakee River Valley EZ	001137	4/25/2023	131.16	BENJAMIN WILSON	MILEAGE REIMBURSEMENT
Total 745	Kankakee River Valley EZ			3,864.18		
750	Drug Court Fund	00113865	4/12/2023	187.70	REDWOOD TOXICOLOGY LABO...	2-23 VETERAN DRUG SCREENS
750	Drug Court Fund	00113894	4/12/2023	336.00	TRAC SOLUTIONS	TRAC MONITORING-VTC CLIENTS
750	Drug Court Fund	00114231	4/27/2023	398.50	REDWOOD TOXICOLOGY LABO...	VETERAN DRUG SCREENS 3-2023
750	Drug Court Fund	00114260	4/27/2023	372.00	TRAC SOLUTIONS	TRAC MONITORING VTC CLIENTS
Total 750	Drug Court Fund			1,294.20		

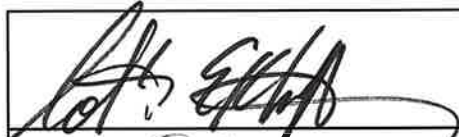







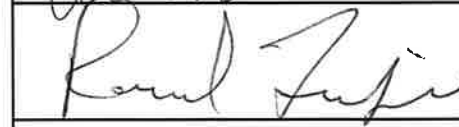

COMMITTEE REPORT

TO THE HONORABLE COUNTY BOARD OF KANKAKEE COUNTY:

Your committee, to whom was referred the matter of
COUNTY COLLECTOR'S MONTHLY REPORT
Beg to submit the following report on the matter before them:

WE HAVE EXAMINED THE APRIL 30, 2023 MONTHLY REPORT OF THE EX-OFFICIO COUNTY COLLECTOR AND TO THE BEST OF OUR KNOWLEDGE FINDS IT TO BE TRUE AND CORRECT.

FINANCE COMMITTEE,
All of which is respectfully submitted.

RECAPITULATION OF COLLECTOR'S ACCOUNTS	
TAX OPERATING ACCOUNT	\$ 1,297,973.18
TAX COLLECTION ACCOUNT	\$ 337.85
TAX EPAY ACCOUNT	\$ 141,782.02
TOTAL CASH IN BANKS AND INVESTMENTS	\$ 1,440,093.05

I, Nicholas Africano, County Treasurer, Kankakee County, State of Illinois, do solemnly swear that to the best of my knowledge and belief, the above is a true statement of said funds and accounts in my custody. I have received neither directly or indirectly for my own use, nor for the benefit of others, any monies than herein specified for the period ending April 30, 2023.



Nicholas Africano
Kankakee County Collector











COMMITTEE REPORT

TO THE HONORABLE COUNTY BOARD OF KANKAKEE COUNTY:

Your committee, to whom was referred the matter of
COUNTY TREASURER'S MONTHLY REPORT
Beg to submit the following report on the matter before them:

WE HAVE EXAMINED THE APRIL 30, 2023 MONTHLY REPORT OF THE EX-OFFICIO COUNTY COLLECTOR AND TO THE BEST OF OUR KNOWLEDGE FINDS IT TO BE TRUE AND CORRECT.

FINANCE COMMITTEE,
All of which is respectfully submitted.

KANKAKEE COUNTY TREASURER
MONTHLY REPORT
 Month ending April 30, 2023

TAX OPERATING ACCOUNT - First American Bank	
Beginning balance	\$ 1,270,899.06
Credits	\$ 27,579.65
Debits	\$ 850.34
Interest	\$ 344.81
Ending balance	\$ 1,297,973.18
TAX COLLECTION ACCOUNT - First American Bank	
Beginning balance	\$ 337.85
Credits	\$ 0.00
Debits	\$ 0.00
Interest	\$ 0.00
Ending balance	\$ 337.85
TAX EPAY ACCOUNT - First American Bank	
Beginning balance	\$ 116,335.45
Credits	\$ 25,410.61
Debits	\$ 0.00
Interest	\$ 35.96
Ending balance	\$ 141,782.02

Kankakee County Coroner
2023 Fiscal Year Summary Report

	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Totals
Total Calls	139	125	94	82	113	0	0	0	0	0	0	0	553
Coroners	25	26	10	15	15	0	0	0	0	0	0	0	91
Autopsies	8	14	3	4	4	0	0	0	0	0	0	0	33
Toxicology	8	16	4	4	4	0	0	0	0	0	0	0	36
Donations	1	2	1	2	0	0	0	0	0	0	0	0	6
Indigents	0	0	0	0	0	0	0	0	0	0	0	0	0
Fetal	1	2	1	0	3	0	0	0	0	0	0	0	7
Hospice	63	58	53	41	63	0	0	0	0	0	0	0	278
Referral	48	39	29	26	32	0	0	0	0	0	0	0	174
Cremations	90	78	51	57	63	0	0	0	0	0	0	0	339
X-rays	1	2	1	2	3	0	0	0	0	0	0	0	9
Outside Autopsies	0	0	0	0	0	0	0	0	0	0	0	0	0
Outside X-Ray's	0	0	0	0	1	0	0	0	0	0	0	0	1
COVID-19	1	1	1	0	0	0	0	0	0	0	0	0	3
Natural	17	10	6	11	10	0	0	0	0	0	0	0	54
Cardiac	14	8	5	9	8	0	0	0	0	0	0	0	44
Cancer	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	3	2	1	2	2	0	0	0	0	0	0	0	10
Homicide	0	1	1	0	0	0	0	0	0	0	0	0	2
Firearm	0	1	0	0	0	0	0	0	0	0	0	0	1
Stabbing	0	0	0	0	0	0	0	0	0	0	0	0	0
Blunt Trauma	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	0	0	1	0	0	0	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Suicide	1	3	0	1	2	0	0	0	0	0	0	0	7
Firearm	0	2	0	0	2	0	0	0	0	0	0	0	4
Hanging	0	0	0	0	0	0	0	0	0	0	0	0	0
CO	0	0	0	0	0	0	0	0	0	0	0	0	0
Sharp Object	0	0	0	1	0	0	0	0	0	0	0	0	1
Overdose	0	0	0	0	0	0	0	0	0	0	0	0	0
Fall	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	1	1	0	0	0	0	0	0	0	0	0	0	2
Accident	6	12	3	3	2	0	0	0	0	0	0	0	26
Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Drowning	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle MIs	0	2	1	1	0	0	0	0	0	0	0	0	4
Overdose	3	9	1	1	2	0	0	0	0	0	0	0	16
Fall	2	1	1	0	0	0	0	0	0	0	0	0	4
Other	1	0	0	1	0	0	0	0	0	0	0	0	2
Undetermined	1	0	0	0	0	0	0	0	0	0	0	0	1
Pending	0	0	0	0	1	0	0	0	0	0	0	0	1

Robert H. ...
Greg P. ...
Amanda ...
Chief Scott ...
Reggie ...
...
...
...

APRIL 2023 MONTH END CHECKS

Disbursed Total
 319,067.80

Account	Payee Name	Check Number	Check Status Code	Disbursed Amount	Number of Cases
CLERK FEES/11050030340	KANKAKEE COUNTY TREASURER	604414	Printed	57,440.96	906
CLERK FEES/11050030340- COLLECTION	KANKAKEE COUNTY TREASURER	604414	Printed	11,914.99	73
PERCENTAGE FEE SURCHARGE/11050030356	KANKAKEE COUNTY TREASURER	604414	Printed	429.00	17
DRIVERS ED FUND	IL STATE TREASURERS OFFICE	604408	Printed	1,745.39	396
VIOLENT CRIME VICTIMS ASSISTANCE FUND	IL STATE TREASURERS OFFICE	604408	Printed	4,622.63	424
ST ATTY/110-530-30353	KANKAKEE COUNTY TREASURER	604414	Printed	4,628.80	304
OFF. RET/11050030341	KANKAKEE COUNTY TREASURER	604414	Printed	14,813.50	154
SH FEE-TR/CRIM/11070030350	KANKAKEE COUNTY TREASURER	604414	Printed	5,125.44	90
BONDING FEE/11071030375	KANKAKEE COUNTY TREASURER	604414	Printed	5,259.40	110
PROB FEE/29055030510	KANKAKEE COUNTY TREASURER	604414	Printed	7,471.08	20
LAW LIBR/28051030510	KANKAKEE COUNTY TREASURER	604413	Printed	3,216.34	334
AUTOM FUND/33050030510	KANKAKEE COUNTY TREASURER	604415	Printed	15,033.41	817
COURT FEE/11051030355	KANKAKEE COUNTY TREASURER	604414	Printed	10,188.11	561
CT SECURITY/26070030510	KANKAKEE COUNTY TREASURER	604414	Printed	17,920.32	756
ABANDONED RESIDENTIAL PROP MUNCI RELIEF FND	IL STATE TREASURERS OFFICE	604408	Printed	200.90	1
ANIMAL CNTRL/680-999-30454	KANKAKEE COUNTY TREASURER	604415	Printed	450.00	3
ACCESS TO JUSTICE FUND	IL STATE TREASURERS OFFICE	604408	Printed	650.13	334
AROMA PARK/E-CITATION FUND	VILLAGE OF AROMA PARK	604422	Printed	6.00	3
BOURBONNAIS	TREASURER				
BOURBONNAIS	VILLAGE OF BOURBONNAIS	604423	Printed	3,129.20	46
BOURBONNAIS/E-CITATION FUND	TREASURER				
BOURBONNAIS	VILLAGE OF BOURBONNAIS	604423	Printed	94.00	48
BOURBONNAIS WAR PROC FEE	VILLAGE OF BOURBONNAIS	604423	Printed	166.93	5
BRADLEY/ DUI EQUIPMT	VILLAGE OF BRADLEY TREASURER	604424	Printed	10,412.33	60
BRADLEY/E-CITATION FUND	VILLAGE OF BRADLEY TREASURER	604424	Printed	101.91	1
BRADLEY/ STREET VALUE FINE	VILLAGE OF BRADLEY TREASURER	604424	Printed	140.00	70
BRADLEY/ VEHICLE FUND	VILLAGE OF BRADLEY TREASURER	604424	Printed	41.15	1
BRADLEY PD WAR PROC FEE	VILLAGE OF BRADLEY TREASURER	604424	Printed	20.00	1
CHILDREN'S ADVOCACY CENTER	VILLAGE OF BRADLEY TREASURER	604424	Printed	379.50	6
CO BOND FOR/11050030354	CHILDREN'S ADVOCACY CENTER	604400	Printed	999.94	71
CIRCLK E-CIT /33550030510	KANKAKEE COUNTY TREASURER	604414	Printed	6,455.07	19
CTDA/11050030342	KANKAKEE COUNTY TREASURER	604414	Printed	3,397.43	443
CRIMJUST INFO PROJFND/ST. TREAS.	KANKAKEE COUNTY TREASURER	604414	Printed	3,240.00	92
CERT MAIL /11050030344	KANKAKEE COUNTY TREASURER	604414	Printed	84.00	3
ISP CO-TRAF/11050030346	IL STATE TREASURERS OFFICE	604408	Printed	4,395.00	32
CLK OP ADM FUND/32550030510	KANKAKEE COUNTY TREASURER	604414	Printed	2,120.99	22
CO ORB VIOL/11050030348	KANKAKEE COUNTY TREASURER	604414	Printed	4,014.16	811
YOUTH DRUG ABUSE PREVENTION	KANKAKEE COUNTY TREASURER	604414	Printed	10.65	1
DOM BATTERY FUND	IDHS/DASA-YDAPF	604404	Printed	75.90	6
DRUG COURT /750-999-30355	IL STATE TREASURERS OFFICE	604408	Printed	9.00	1
DNA ANALYSIS FEE	KANKAKEE COUNTY TREASURER	604414	Printed	2,394.24	282
DISPUTE RESOL/32051030520	IL ST POLICE/ACCTS RECEIVABLE	604405	Printed	1,270.00	6
DOC STOR/ 27050030510	KANKAKEE COUNTY TREASURER	604413	Printed	281.22	298
DRUG TREATMENT ASSMNT FUND	KANKAKEE COUNTY TREASURER	604414	Printed	14,925.35	808
ST TREAS-DUI EQUIPMT	IL STATE TREASURERS OFFICE	604408	Printed	6,724.00	6
DOM VIOLENCE FINE (DV SHELTER & SERVICE FUND)	IL STATE TREASURERS OFFICE	604408	Printed	1,300.66	4
FIRE PREVENTION FUND	IL STATE TREASURERS OFFICE	604408	Printed	979.00	5
GUARDIANSHIP AND ADVOCACY FUND	IL STATE TREASURERS OFFICE	604408	Printed	1,871.75	95
GANEER TWP-RD/BRIDGE FUND	IL STATE TREASURERS OFFICE	604408	Printed	855.00	9
GANEER TWP-RD/BRIDGE FUND	GANEER TOWNSHIP TREASURER	604403	Printed	48.00	1

GEN FUND % /11050030368	KANKAKEE COUNTY TREASURER	604414	Printed	3,773.00	50
GRANT PARK	VILLAGE OF GRANT PARK	604425	Printed	1,540.00	1
GRANT PARK/E-CITATION FUND	VILLAGE OF GRANT PARK	604425	Printed	2.00	1
	TREASURER				
GANG VIOL / 310-530-30520	KANKAKEE COUNTY TREASURER	604412	Printed	40.00	14
HARRIS & HARRIS COLLECTION AGENCY	ARNOLD SCOTT HARRIS P. C.	604399	Printed	8,241.16	202
INT-INVMT./11050030610	KANKAKEE COUNTY TREASURER	604414	Printed	25.48	0
IISP/ DUI EQUIP FUND	IL STATE POLICE/DUI EQUIPMENT	604407	Printed	1,106.96	3
IL STATE POLICE E-CITATION FUND	IL STATE TREASURERS OFFICE	604408	Printed	12.00	6
ST POLICE LAW ENFORCEMENT ADMIN	IL STATE TREASURERS OFFICE	604408	Printed	219.56	110
FND/IISP E-CITATION					
STATE POLICE MERIT BOARD PUBLIC	IL STATE TREASURERS OFFICE	604408	Printed	2,133.86	437
SAFETY FUND					
IISP/ WAR PROC FEE	IL STATE TREASURERS OFFICE	604408	Printed	230.00	4
IISP/ VEHICLE FUND	STATE POLICE VEHICLE FUND #246	604421	Printed	8.50	1
JURY DEMAND/11052030345	KANKAKEE COUNTY TREASURER	604414	Printed	1,275.00	6
K3 TWP-RD/BRIDGE FUND	KANKAKEE TOWNSHIP TREASURER	604416	Printed	720.08	11
CRIME STOPPERS	KANKAKEE COUNTY CRIME STOPPERS	604411	Printed	41.00	27
K3 CITY	CITY OF KANKAKEE TREASURER	604401	Printed	4,496.62	75
K3 CITY/ DUI EQUIP	CITY OF KANKAKEE TREASURER	604401	Printed	100.00	1
K3 CITY/E-CITATION FUND	CITY OF KANKAKEE TREASURER	604401	Printed	158.00	78
CO FINE-CRIM/ 11050030362	KANKAKEE COUNTY TREASURER	604414	Printed	3,444.98	29
K3 CITY/ STREET VALUE FINE	CITY OF KANKAKEE TREASURER	604401	Printed	100.00	2
K3 CITY/ VEHICLE FUND	CITY OF KANKAKEE TREASURER	604401	Printed	80.00	4
K3 CITY/ WAR PROC FEE	CITY OF KANKAKEE TREASURER	604401	Printed	653.50	8
KAMEG	K.A.M.E.G.	604410	Printed	162.50	3
LAB FEE-ST CRIME LAB	IL ST POLICE/ACCTS RECEIVABLE	604406	Printed	1,123.10	13
LEADS FUND	IL STATE TREASURERS OFFICE	604408	Printed	66.00	12
LAW ENFORCEMENT CAMERA FUND	IL STATE TREASURERS OFFICE	604408	Printed	849.50	319
LIMESTONE TWP-ROAD/BRIDGE FUND	LIMESTONE TOWNSHIP TREASURER	604417	Printed	423.00	7
MANTENO	VILLAGE OF MANTENO TREASURER	604426	Printed	407.04	1
MANTENO/E-CITATION FUND	VILLAGE OF MANTENO TREASURER	604426	Printed	6.00	3
MANTENO TWP-ROAD/BRIDGE FUND	MANTENO TOWNSHIP TREASURER	604418	Printed	510.00	1
MANTENO/ VEHICLE FUND	VILLAGE OF MANTENO TREASURER	604426	Printed	20.00	64
ARRESTEE MED/ 35071030510	KANKAKEE COUNTY TREASURER	604412	Printed	714.00	1
MOMENCE	CITY OF MOMENCE TREASURER	604402	Printed	1,229.19	16
MOMENCE/E-CITATION FUND	CITY OF MOMENCE TREASURER	604402	Printed	26.00	13
OTTO TWP-ROAD/BRIDGE FUND	OTTO TOWNSHIP TREASURER	604419	Printed	1,007.50	1
PUB DEFENDER/11054030359	KANKAKEE COUNTY TREASURER	604414	Printed	844.20	8
PD REC AUTO/345-540-30510-999	KANKAKEE COUNTY TREASURER	604414	Printed	90.00	46
PILOT TWP-ROAD/BRIDGE FUND	PILOT TOWNSHIP TREASURER	604420	Printed	44.00	1
PRESCRIPTION PILL AND DRUG	IL STATE TREASURERS OFFICE	604408	Printed	114.00	3
DISPOSAL FUND					
PROB & CT SERV/ 29055030379	KANKAKEE COUNTY TREASURER	604414	Printed	1,000.00	60
PRISONER REVIEW BOARD VEH FUND	IL STATE TREASURERS OFFICE	604408	Printed	74.00	148
PROB SURVL/VOP/29055030369	KANKAKEE COUNTY TREASURER	604414	Printed	137.00	1
RM & BOARD/11071030376	KANKAKEE COUNTY TREASURER	604414	Printed	205.68	1
RES FORCL MED/275-510-30510-999	KANKAKEE COUNTY TREASURER	604413	Printed	2,850.00	21
ROADSIDE MEMORIAL FUND	IL STATE TREASURERS OFFICE	604408	Printed	724.03	16
SAO IDRFP FEE/318-530-30590	KANKAKEE COUNTY TREASURER	604414	Printed	3,382.98	107
SA REC AUTO/ 315-530-30510	KANKAKEE COUNTY TREASURER	604414	Printed	484.62	224
SPINAL CORD/11050030366	KANKAKEE COUNTY TREASURER	604414	Printed	65.00	13
SUPREME COURT SPECIAL PURPOSES FUND	IL STATE TREASURERS OFFICE	604408	Printed	2,926.11	334
SH FINE/ 11070030364	KANKAKEE COUNTY TREASURER	604414	Printed	9,795.81	76
SH E-CITATION /26570030510	KANKAKEE COUNTY TREASURER	604414	Printed	178.00	92
SH WAR PROC /11070030365	KANKAKEE COUNTY TREASURER	604414	Printed	1,747.50	20
SCOTT'S LAW FUND	IL STATE TREASURERS OFFICE	604408	Printed	500.00	2
SEX OFF EVAL/11051054200	KANKAKEE COUNTY TREASURER	604414	Printed	854.00	1
STATE POLICE LAW ENFORCEMENT	IISP - OFFICE OF FINANCE	604409	Printed	8,533.81	99
ADMINISTRATION FUND					
ST POLICE OPERATIONS ASSISTANCE	IL STATE TREASURERS OFFICE	604408	Printed	6,403.90	299
FUND					

ST. ANNE
 ST. ANNE/E- CITATION FUND
 STATE TREAS PERCENTAGE
 TEEN COURT/79099930355
 TRAUMA FUND/11050030357
 TR/CRIM CONVICTION SURCHARGE FUND

VILLAGE OF ST. ANNE TREASURER
 VILLAGE OF ST. ANNE TREASURER
 IL STATE TREASURERS OFFICE
 KANKAKEE COUNTY TREASURER
 KANKAKEE COUNTY TREASURER
 IL STATE TREASURERS OFFICE

604427
 604427
 604408
 604414
 604414
 604408

767.74
 10.00
 1,640.62
 1,951.39
 1,696.49
 7,048.61

6
 5
 50
 280
 21
 409

From 03/31/2023 16:30:11.73
 To 04/28/2023 16:30:43.83

Printed
 Printed
 Printed
 Printed
 Printed
 Printed

*** End of Report ***

Robert H. ...
Greg P. ...
Chief ...
Amanda ...
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

April 2023 Kankakee County Recorder Monthly Report

Report of Lori Gadbois, Kankakee County Recorder, for the month of April 2023
To the Chairman and Kankakee County Board

Balance – April 2023

Receipts

RHSPS	\$ 7,317.00
GIS Recorder	\$ 928.00
GIS Fee	\$14,843.00
Recording Fees	\$21,789.50
Photostat	\$ 1,782.75
State Stamps	\$53,348.50
County Stamps	\$26,674.25
Computer Fees	\$16,743.77
UCC	\$ 230.00

\$143,656.77

Total Cash Available

Disbursement Fees paid to County Treasurer

\$143,656.77

Bank Balance

Less cash in Box

\$300.00

Cash in Safe and Bank

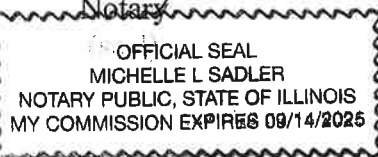
State of Illinois

County of Kankakee

I, Lori Gadbois, Kankakee County Recorder, do solemnly swear that the foregoing account is, in all respects are just and true, according to my best knowledge and belief, and that I neither received, directly or indirectly nor directly or indirectly agree to receive or be paid, for my own or another's benefit, and other monies, articles of consideration than therein stated, nor am I entitled to any fee, or emolument for the period therein mentioned other than herein specified.


Kankakee County Recorder


Notary



Signed and sworn to before me this
Approved by Recorder's Committee:



**Kankakee County Recorder
2022/2023**

Month	RHSP Fee	GIS Recorder	GIS Fees	Recorder Fees	Photostat	State Stamp	County Stamp	UCC Fees	Computer Fee	Total
2022 December	\$7,875.00	\$1,046.00	\$16,736.00	\$24,519.50	\$2,120.00	\$35,535.00	\$17,767.50	\$345.00	\$16,770.22	\$122,714.22
January	\$6,750.00	\$870.00	\$13,910.00	\$20,379.00	\$1,504.25	\$34,691.50	\$17,345.75	\$299.00	\$16,870.19	\$112,619.69
February	\$5,949.00	\$845.00	\$13,495.00	\$19,849.50	\$1,659.75	\$24,963.00	\$12,481.50	\$230.00	\$16,363.29	\$95,836.04
March	\$8,397.00	\$1,138.00	\$18,208.00	\$26,592.50	\$2,359.75	\$27,759.00	\$13,879.50	\$483.00	\$19,752.65	\$118,569.40
April	\$7,317.00	\$928.00	\$14,843.00	\$21,789.50	\$1,782.75	\$53,348.50	\$26,674.25	\$230.00	\$16,743.77	\$143,656.77
May										
June										
July										
August										
September										
October										
November										
Total	\$36,288.00	\$4,827.00	\$77,192.00	\$113,130.00	\$9,426.50	\$176,297.00	\$88,148.50	\$1,587.00	\$86,500.12	\$593,396.12

Month	RHSP Fee	GIS Recorder	GIS Fees	Recorder Fees	Photostat	State Stamp	County Stamp	UCC Fees	Computer Fee	Total
2021 December	\$11,349.00	\$1,391.00	\$22,241.00	\$32,726.50	\$2,453.00	\$44,656.50	\$22,328.25	\$115.00	\$21,332.88	\$158,593.13
January	\$11,277.00	\$1,370.00	\$21,920.00	\$32,704.50	\$2,987.75	\$42,649.00	\$21,324.50	\$230.00	\$20,026.30	\$154,489.05
February	\$7,605.00	\$991.00	\$15,856.00	\$23,404.50	\$1,413.50	\$50,887.50	\$25,443.75	\$184.00	\$17,704.71	\$143,493.96
March	\$11,034.00	\$1,429.00	\$22,859.00	\$33,732.00	\$2,763.75	\$42,373.00	\$21,186.50	\$184.00	\$22,090.21	\$157,651.46
April	\$9,243.00	\$1,183.00	\$18,923.00	\$27,828.50	\$2,287.75	\$37,676.50	\$18,838.25	\$322.00	\$18,443.89	\$134,745.89
May	\$9,612.00	\$1,249.00	\$19,984.00	\$29,295.00	\$2,958.75	\$50,765.50	\$25,382.75	\$506.00	\$20,003.91	\$159,756.91
June	\$10,278.00	\$1,240.00	\$19,840.00	\$29,170.00	\$2,755.50	\$41,083.50	\$20,541.75	\$437.00	\$18,399.51	\$143,745.26
July	\$9,414.00	\$1,143.00	\$18,273.00	\$27,271.00	\$2,490.58	\$55,905.00	\$27,952.50	\$184.00	\$19,799.03	\$162,432.11
August	\$10,503.00	\$1,323.00	\$21,148.00	\$31,320.50	\$2,179.00	\$68,671.00	\$34,335.50	\$575.00	\$19,740.22	\$189,795.22
September	\$9,009.00	\$1,104.00	\$17,654.00	\$26,089.50	\$2,024.25	\$67,848.00	\$33,924.00	\$299.00	\$18,039.95	\$175,991.70
October	\$8,703.00	\$1,101.00	\$17,611.00	\$26,098.50	\$1,779.50	\$35,409.00	\$17,704.50	\$138.00	\$17,360.60	\$125,905.10
November	\$7,623.00	\$972.00	\$15,552.00	\$22,924.50	\$1,561.50	\$41,938.50	\$20,969.25	\$276.00	\$17,572.03	\$129,388.78
Total	\$115,650.00	\$14,496.00	\$231,861.00	\$342,569.00	\$27,654.83	\$579,863.00	\$289,931.50	\$3,450.00	\$230,513.24	\$1,835,988.57

Month	RHSP Fee	GIS Recorder	GIS Fees	Recorder Fees	Photostat	State Stamp	County Stamp	UCC Fees	Computer Fee	Total
2020 December	\$13,743.00	\$1,740.00	\$27,840.00	\$41,393.50	\$618.50	\$90,046.00	\$45,023.00	\$184.00	\$23,425.04	\$244,013.04
2021 January	\$12,852.00	\$1,534.00	\$24,544.00	\$36,301.00	\$290.00	\$44,926.50	\$22,463.25	\$115.00	\$24,138.59	\$167,164.34
February	\$11,376.00	\$1,371.00	\$21,936.00	\$32,681.00	\$297.00	\$31,390.00	\$15,695.00	\$299.00	\$21,068.13	\$136,113.13
March	\$13,185.00	\$1,559.00	\$24,934.00	\$36,887.50	\$457.50	\$36,213.00	\$18,106.50	\$115.00	\$25,420.28	\$156,877.78
April	\$12,501.00	\$1,489.00	\$23,814.00	\$35,015.50	\$452.00	\$40,322.00	\$20,161.00	\$230.00	\$24,347.45	\$158,331.95
May	\$11,781.00	\$1,421.00	\$22,736.00	\$33,702.50	\$381.50	\$60,593.00	\$30,296.50	\$230.00	\$24,445.62	\$185,587.12
June	\$12,204.00	\$1,486.00	\$23,776.00	\$35,275.00	\$489.00	\$57,605.00	\$28,802.50	\$138.00	\$19,430.58	\$179,206.08
July	\$12,870.00	\$1,549.00	\$24,784.00	\$36,730.00	\$609.00	\$61,202.00	\$30,601.00	\$322.00	\$25,386.73	\$194,053.73
August	\$12,726.00	\$1,664.00	\$26,619.00	\$39,318.00	\$571.00	\$47,453.00	\$23,726.50	\$115.00	\$30,977.57	\$183,170.07
September	\$12,177.00	\$1,547.00	\$24,752.00	\$36,493.50	\$2,115.75	\$55,553.50	\$27,776.75	\$184.00	\$19,142.53	\$179,742.03
October	\$12,510.00	\$1,492.00	\$23,872.00	\$35,308.00	\$1,831.75	\$92,325.00	\$46,162.50	\$322.00	\$22,266.74	\$236,089.99
November	\$11,196.00	\$1,348.00	\$21,568.00	\$31,972.00	\$2,398.25	\$59,370.50	\$29,685.25	\$276.00	\$19,830.98	\$177,644.98
Total	\$149,121.00	\$18,200.00	\$291,175.00	\$431,077.50	\$10,511.25	\$676,999.50	\$338,499.75	\$2,530.00	\$279,880.24	\$2,197,994.24

Fiscal Year Total

Total Documents Recorded for April 2023	967	2023 April Deeds	282	1494
YTD Docs For Calendar Year	3,858	2023 April LP	16	91
YTD Docs For Fiscal Year	4,921			

Calendar Year End Document Totals

2008	26,271	2013	18,272	2018	14,312	2023	
2009	25,082	2014	14,752	2019	14,875	2024	
2010	18,202	2015	16,518	2020	16,814	2025	
2011	16,084	2016	15,703	2021	18,102	2026	
2012	18,400	2017	14,971	2022	14,367	2027	

KANKAKEE COUNTY CLERK

TO THE CHAIRMAN OF THE KANKAKEE COUNTY BOARD

BALANCE OF: April 30th 2023 LESS \$400.00 CASH ON HAND \$0.00

RECEIPTS:

MARRIAGE/CIVIL LICENSES ISSUED:	<u>\$1,050.00 / \$0.00</u>	
ISSUE MISC. CERTIFICATES:	<u>\$7,048.00</u>	
REDEMPTION FEES:	<u>\$7,052.00</u>	
MISC. PUBLIC SERVICES	<u>\$3,946.00</u>	
CLERK AUTOMATION / REDEMPTION AUTOMATION	<u>\$3,136.00 / \$110.00</u>	<u>\$26,131.21</u>
POSTAGE REIMBURSEMENT	<u>28.00</u>	
PUBLIC HEALTH/STATE TREASURER (DEATH / COLDF) (DOMESTIC VIOLENCE)	<u>\$3,544.00 / \$210.00</u>	
INTEREST EARNED	<u>7.21</u>	
TOTAL:		<u>\$26,131.21</u>

DISBURSEMENTS:

EXCESS FEES TRANSFERRED TO COUNTY	<u>\$ 19,096.00</u>	
EXCESS FEES TRANSFERRED TO COUNTY	<u>\$3,136.00 / \$110.00</u>	
EXCESS FEES TRANSFERRED TO COUNTY	<u>\$ 28.00</u>	
EXCESS FEES TRANSFERRED TO IL DEPT PUBLIC HEALTH / EXCESS FEES TRANSFERRED TO IL STATE TREASURER	<u>\$3,544.00 / \$210.00</u>	
INTEREST	<u>\$ 7.21</u>	
TOTAL:		<u>\$26,131.21</u>



STATE OF ILLINOIS)
)
COUNTY OF KANKAKEE)

I, DAN HENDRICKSON, KANKAKEE COUNTY CLERK, do solemnly swear that the foregoing account is, in all respects, just and true according to the best of my knowledge and belief; and that I have neither received or agreed to receive or be paid directly or indirectly, for my own or another's benefit, any other monies, articles or consideration than herein stated, nor am I entitled to any fee or emolument for the period therein mentioned than herein specified.

Dan Hendrickson
DAN HENDRICKSON, COUNTY CLERK

SIGNED AND SWORN TO BEFORE ME THIS 3rd DAY OF May, 2023.

Colleen A. Thomas
NOTARY PUBLIC



APPROVED BY COUNTY CLERK'S COMMITTEE

COUNTY CLERK'S OFFICE

STATEMENT OF FUNDS RECEIVED AND DISBURSED

FOR THE PERIOD OF	<u>April 1st 2023</u>	TO	<u>April 30th 2023</u>	
OFFICE FUND BALANCE OF:	<u>April 1st 2023</u>			<u>\$400.00</u>
<u>RECEIPTS:</u>				
FEES				
MARRIAGE/CIVIL LICENSES ISSUED:	<u>\$1,050.00</u>	/	<u>0.00</u>	
ISSUE MISC. CERTIFICATES:	<u>\$</u>		<u>7,048.00</u>	
REDEMPTION FEES:	<u>\$</u>		<u>7,052.00</u>	
MISC. PUBLIC SERVICES	<u>\$</u>		<u>3,946.00</u>	
CLERK AUTOMATION / REDEMPTION AUTOMATION	<u>\$3,136.00</u>	/	<u>110.00</u>	<u>\$26,131.21</u>
POSTAGE REIMBURSEMENT	<u>\$</u>		<u>28.00</u>	
PUBLIC HEALTH/STATE TREASURER (DEATH/CODLF) (DOMESTIC	<u>\$3,544.00</u>	/	<u>210.00</u>	
INTEREST EARNED	<u>\$</u>		<u>7.21</u>	
TOTAL PUBLIC SERVICE:				<u>\$26,531.21</u>
<u>DISBURSEMENTS:</u>				
EXCESS FEES TRANSFERRED TO COUNTY, ILLINOIS DEPT. OF PUBLIC HEALTH & STATE TREASURER				
COUNTY CLERK'S FEES	<u>\$</u>		<u>19,096.00</u>	
CLERK AUTOMATION / REDEMPTION AUTOMATION	<u>\$3,136.00</u>	/	<u>\$110.00</u>	
PUBLIC HEALTH/STATE TREASURER (DEATH/CODLF) (DOMESTIC	<u>\$3,544.00</u>	/	<u>\$210.00</u>	
POSTAGE REIMBURSEMENT	<u>\$</u>		<u>28.00</u>	
INTEREST EARNED	<u>\$</u>		<u>7.21</u>	
TOTAL DISBURSEMENTS:				<u>\$26,131.21</u>
BALANCE OF <u>April 30th 2023</u>				<u>\$400.00</u>
<u>FEES OF OTHERS:</u>				
BALANCE OF <u>April 1st 2023</u>	<u>\$</u>		<u>562,386.93</u>	
MONTHLY RECEIPTS	<u>\$</u>		<u>275,698.35</u>	
CASH AVAILABLE	<u>\$</u>		<u>838,085.28</u>	
MONTHLY DISBURSEMENTS	<u>\$</u>		<u>517,549.07</u>	
BALANCE OF <u>April 30th 2023</u>	<u>\$</u>		<u>320,536.21</u>	<u>\$320,536.21</u>
BALANCE COUNTY CLERK'S ACCOUNT	<u>\$</u>		<u>320,536.21</u>	
CASH ON HAND	<u>\$</u>		<u>400.00</u>	
DEPOSIT IN TRANSIT	<u>\$</u>		<u>0.00</u>	
TOTAL:	<u>\$</u>		<u>320,936.21</u>	<u>\$320,936.21</u>
RAFFLE LICENSE	<u>\$0.00</u>			

KANKAKEE COUNTY
MONTHLY BUILDING DIVISION REPORT
APRIL 2023

TYPE	NUMBER ISSUED	VALUATION	FEES
RESIDENTIAL			
House	3	\$1,098,418	\$7,640
Mobile Homes	5	\$594,684	\$5,275
Accessory Structures	5	\$554,430	\$4,841
Residential Repairs	33	\$520,265	\$6,350
Remodel/Alteration	8	\$437,310	\$3,574
Electrical	1	\$15,000	\$180
Solar Panels	5	\$239,074	\$2,468
Decks	2	\$100,560	\$1,034
Demo	4		\$200
Pools	1	\$92,889	\$874
Fences	13	\$156,298	\$2,345
Total Residential	80	\$3,808,928	\$34,781
AGRICULTURAL			
House			Exempt
Mobile Home			Exempt
Remodel/Additions			Exempt
Accessory Structures	2	\$54,920,508	Exempt
Repairs	2	\$62,114	Exempt
Other (Demo, Etc.)			Exempt
Total Ag Bldgs	4	\$54,982,622	\$0
COMMERCIAL	2	\$573,095	\$5,168
COMMERCIAL EZ			
Total Commercial	2	\$573,095	\$5,168
INDUSTRIAL			
INDUSTRIAL EZ			
Total Industrial			
TAXING BODY			Exempt
STORMWATER			
Total Permits	86	\$ 59,364,645	\$39,949
Fines	1		\$500
Re-Inspection Fee	1		\$50
Plan Review	2		\$550
Walk-thru			
Administrative Fees	82		\$2,050
Erosion Control	2		\$200
Smoke			
Permit Add-On	1		\$112
Total Extra Fees	89		\$3,462
TOTALS			\$43,411

[Handwritten signatures]
 Andy P. Long
 [Signature]

[Handwritten signatures]
 Michelle Sadler
 Michelle Sadler, Planner II
 [Signature]
 [Signature]

**Kankakee County Animal Control Department
1270 Stanford Drive
Kankakee, Illinois 60901**

Report to the Kankakee County Board for the month of

April, 2023

FUNDS SUBMITTED TO COUNTY TREASURER

	Month Total This Year	Month Total Last year	Yearly Total to Date	Last Year Total to Date
Impoundment	375.00	805.00	2,280.00	4,960.00
Board	270.00	240.00	2,550.00	3,865.00
Service fees	250.00	350.00	1,225.00	1,925.00
Fines	600.00	1,120.00	3,800.00	7,320.00
Euth. & Disposal	795.00	375.00	2,455.00	2,390.00
Adoptions	540.00	275.00	1,815.00	1,045.00
Microchip	295.00	265.00	1,515.00	1,465.00
Trip Pickup	0.00	0.00	25.00	150.00
Owner Surrender	0.00	105.00	240.00	815.00
Miscellaneous fees received	12896.06	237.00	14,112.06	1,288.00
Donations	453.00	15.00	2,591.46	1,650.00
Trap Rental	0.00	0.00	0.00	0.00
Total for month	16,474.06	3,787.00	32,608.52	26,828.00
Registration	25,450.00	19,710.00	155,530.00	138,465.00
Population Control Fund	1,470.00	1,390.00	10,340.00	12,485.00
Village revenue	2,440.00	2,255.00	16,514.00	13,214.00
TOTAL	45,834.06	27,142.00	214,992.52	190,992.23
IPTIP (Building fund)	877.05	224.78	219,980.83	572,679.50
ANIMAL BITES	<i>Month Total This Year</i>	<i>Month Total Last year</i>	<i>Yearly Total to Date</i>	<i>Last Year Total to Date</i>
a. bites reported	31	24	119	123
b. in house bites impounded	7	1	14	20
c. bites impounded @ home	11	13	20	52
d. out of County	5	3	8	11
e. specimens for lab exam	4	5	15	22
f. animals tested positive	0	0	0	0
g. unable to locate/refuse	4	2	15	17
ANIMAL INVENTORY	<i>Beginning of the Month</i>	<i>Last year</i>	<i>End of the Month</i>	<i>Last year</i>
DOGS	16	14	30	20
CATS	3	17	1	10
OTHER	0	0	0	0
WILD LIFE	0	0	0	0
STRAY ANIMAL DISPOSITION	<i>Month Total This Year</i>	<i>Month Total Last year</i>	<i>Yearly Total to Date</i>	<i>Last Year Total to Date</i>
a. Animals euthanized	26	23	108	96
Dogs	15	7	73	45
Cats	7	5	17	20
Wildlife	4	11	17	31
Other	0	0	83	0
b. Owner reclaimed animals	31	19	112	124
c. Animals adopted	24	45	105	165
Dogs/T-9, A-4	13	21	58	96
Cats/T- 10	10	23	44	67
Wildlife	1	0	1	0
Other	0	1	2	3
Deceased	0	1	0	2
DOA	0	0	0	0
Released in field	0	0	0	1
Total animals handled	92	87	339	385
Investigate and examine farm animals destroyed by dogs	0	0	0	0

Approved by Community Services Committee at meeting held
Chairman

May 16, 2023

Vehicle Mileage	
2022 DODGE RAM - WHITE	5,320
2022 DODGE RAM - SILVER	10,051
2021 FORD TRANSIT	15,603
2014 CHEVY SLV 2WD TRUCK -	84,135

Kari Laird, Director

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: APPOINTMENT OF BRIAN PORTER TO THE KANKAKEE COUNTY ZONING BOARD OF APPEALS

WHEREAS, pursuant to 55 ILCS 5/5 – 12010 the Zoning Board of Appeals was created, and;

WHEREAS, there was a vacancy due to an expired term on the Board, and:

WHEREAS, Brian Porter has applied for an appointment as a member of the Kankakee County Zoning Board of Appeals; and,

WHEREAS, the Planning, Zoning, and Agriculture Committee at its regularly scheduled meeting of May 17, 2023 upon review, discussion, and consideration, moves this appointment forward with no recommended on the appointment of Brian Porter, who resides in Kankakee County to fill the vacancy.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Kankakee County that the appointment of Brian Porter to the Kankakee County Zoning Board of Appeals to fill the vacancy with the term expiring on May 31, 2028 or until his successor is duly appointed is hereby approved.

PASSED and approved this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF ELIZABETH SCANLON TO THE KANKAKEE COUNTY ZONING BOARD OF APPEALS

WHEREAS, pursuant to 55 ILCS 5/5 – 12010 the Zoning Board of Appeals was created, and;

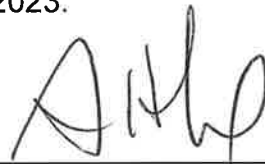
WHEREAS, Elizabeth Scanlon was appointed December 11, 2012 and has served on the Zoning Board of Appeals for the past eleven (11) years; and,

WHEREAS, Elizabeth Scanlon is seeking reappointment to the Kankakee County Zoning Board of Appeals; and,

WHEREAS, the Planning, Zoning & Agriculture Committee at its regularly scheduled meeting of May 17, 2023, upon review, discussion, and consideration, recommended the reappointment of Elizabeth Scanlon, who resides in Kankakee County to a five (5) year term, which shall expire on May 31, 2027.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Kankakee County that Elizabeth is hereby reappointed to the Kankakee County Zoning Board of Appeals and said reappointment shall expire on May 31, 2027 or until her successor is duly appointed.

PASSED and approved this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF JOEY BAUD TO THE GREATER MOMENCE FIRE PROTECTION DISTRICT

WHEREAS, pursuant to 70 ILCS 705/4 the Fire Protection District Act was created; and,


WHEREAS, Joey Baud was appointed as Trustee on the Greater Momence Fire Protection District, whose term would have expired the first Monday in May, 2023; and,

WHEREAS, the Executive Committee at its regularly scheduled meeting of May 23, 2023, upon review, discussion and consideration, recommends the reappointment of Joey Baud to the Greater Momence Fire Protection District, said term expires the first Monday in May, 2026 and;

WHEREAS, after posting the official bond and filing his oath with the County Clerk, Joey Baud, shall be reappointed to serve the unexpired term ending the first Monday in May, 2026.

NOW, THEREFORE, BE IT RESOLVED after filing of his oath and posting of the official bond with the County Clerk, Joey Baud is hereby reappointed as Trustee of the Greater Momence Fire Protection District and his reappointment has been approved until the first Monday in May, 2026 or until a replacement can be named.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF DUANE HULL AS TRUSTEE OF THE OTTO TOWNSHIP FIRE PROTECTION DISTRICT

WHEREAS, pursuant to 70 ILCS 705/4 the Fire Protection District Act was created; and

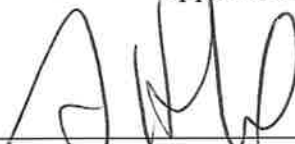
WHEREAS, Duane Hull was reappointed by resolution number 2020-07-14-76 as Trustee of the Otto Township Fire Protection District, for the term of three (3) years and his term as Trustee expires the first Monday in May, 2023; and;

WHEREAS, the Executive Committee at its regularly scheduled meeting of May 23, 2023, upon review, discussion and consideration, recommends the reappointment of Duane Hull for a three (3) year term to the Otto Township Fire Protection District; and,

WHEREAS, after posting the official bond and filing his oath with the County Clerk, Duane Hull, shall be reappointed to serve a three (3) year term and his term shall expire the first Monday in May, 2026, or until a successor is appointed.

NOW, THEREFORE, BE IT RESOLVED upon the filing of his oath and posting of the official bond with the County Clerk, Duane Hull is hereby reappointed for a three (3) year term as Trustee of the Otto Township Fire Protection District and his reappointment has been approved until the first Monday in May, 2026 or until a successor is appointed.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF PAUL R. GRZELAK TO THE BOURBONNAIS FIRE PROTECTION DISTRICT

WHEREAS, pursuant to 70 ILCS 705/4 the Fire Protection District Act was created; and,

WHEREAS, Paul R. Grzelak was reappointed as a Trustee of the Bourbonnais Fire Protection District, for a term of (3) three years and his term as Trustee will expired the first Monday in May, 2023; and,

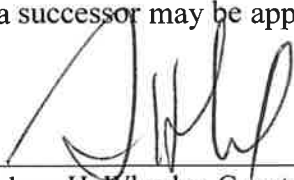
WHEREAS, Paul R. Grzelak has expressed an interest in continuing to serve as a Trustee; and,

WHEREAS, the Executive Committee at their meeting of May 23, 2023, upon review and discussion the committee recommends the reappointment of Paul R. Grzelak for another three (3) year term and;

WHEREAS, after posting of the official bond and filing his oath with the County Clerk, Paul R. Grzelak shall be reappointed to serve for a (3) three year term commencing immediately, and his term shall expire the first Monday in May, 2026, or until a successor is appointed.


NOW, THEREFORE, BE IT RESOLVED upon the filing of his oath and posting of the official bond with the County Clerk, Paul R. Grzelak is hereby reappointed for a (3) three year term as Trustee of the Bourbonnais Fire Protection District and his reappointment has been approved until the first Monday in May, 2026, or until a successor may be appointed.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF ALICE ARGYELAN TO THE BOURBONNAIS FIRE PROTECTION DISTRICT BOARD

WHEREAS, pursuant to 70 ILCS 705/4 the Fire Protection District Act was created; and,


WHEREAS, Alice Argyelan, has expressed interest in continuing to serve the Bourbonnais Fire Protection District as a trustee; and,

WHEREAS, after posting the official bond and filing her oath with the County Clerk, Alice Argyelan shall be reappointed to a three (3) year term on the Bourbonnais Fire Protection District Board, and her term shall expire the first Monday in May, 2026, or until a successor has been approved.

WHEREAS, the Executive Committee at their regularly scheduled meeting of May 23, 2023, upon review, discussion and consideration, recommends the reappointment of Alice Argyelan for a three (3) year term to the Bourbonnais Fire Protection District Board; and,

NOW, THEREFORE BE IT RESOLVED by the Kankakee County Board that upon the filing of her oath and posting of the official bond with the County Clerk that Alice Argyelan is hereby reappointed for a three (3) year term as Trustee to the Bourbonnais Fire Protection District Board and her reappointment has been approved until the first Monday in May, 2026 or until a successor has been approved.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: REAPPOINTMENT OF JOSEPH KANE TO THE KANKAKEE COUNTY
BOARD OF REVIEW**

WHEREAS, pursuant to 35 ILCS 200/6-5, which provides the Chairman of the County Board shall appoint, with the approval of the County Board, citizens of the County to comprise the Board of Review for the County, and;


WHEREAS, to be eligible for appointment, a person must be qualified by virtue of experience and training in the field of property appraisal, property tax administration and must pass an examination prepared and administered by the Department of Local Government Affairs to determine competency to hold such office, and be a resident of Kankakee County, and;

WHEREAS, Joseph Kane resides in Kankakee County and has met the requirements necessary to remain a member of the Board of Review of Kankakee County; and,

WHEREAS, at the Executive Committee Meeting of May 23, 2023 after discussion, consideration, and review the Executive Committee recommends the reappointment of Joseph Kane to a two (2) year term commencing immediately and his term shall expire May 31, 2025.

NOW, THEREFORE BE IT RESOLVED, by the Kankakee County Board that Joseph Kane is hereby reappointed to serve as a member of the Board of Review for a term of two (2) years commencing immediately and ending May 31, 2025.

PASSED and approved this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: REAPPOINTMENT OF MARK KANER TO THE KANKAKEE COUNTY
BOARD OF REVIEW**

WHEREAS, pursuant to 35 ILCS 200/6-5, which provides the Chairman of the County Board shall appoint, with the approval of the County Board, citizens of the County to comprise the Board of Review for the County, and;


WHEREAS, to be eligible for appointment, a person must be qualified by virtue of experience and training in the field of property appraisal, property tax administration and must pass an examination prepared and administered by the Department of Local Government Affairs to determine competency to hold such office, and be a resident of Kankakee County, and;

WHEREAS, Mark Kaner resides in Kankakee County and has met the requirements necessary to remain a member of the Board of Review of Kankakee County; and,

WHEREAS, at the Executive Committee Meeting of May 23, 2023 after discussion, consideration, and review the Executive Committee recommends the reappointment of Mark Kaner to a two (2) year term commencing immediately and his term shall expire May 31, 2025.

NOW, THEREFORE BE IT RESOLVED, by the Kankakee County Board that Mark Kaner is hereby reappointed to serve as a member of the Board of Review for a term of two (2) years commencing immediately and ending May 31, 2025.

PASSED and approved this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: REAPPOINTMENT OF JOSEPH SWANSON TO THE UNIVERSITY OF ILLINOIS EXTENSION BOARD

WHEREAS, pursuant to 505 ILCS 45/7, the Kankakee County Board established the University of Illinois Extension Board; and,

WHEREAS, pursuant to the provisions of 505 ILCS 45/7, the law requires that an Extension Board be appointed if funds are solicited from a county governing body and the Chairman of the County Board shall appoint (3) County Board members for a term of one year; and,


WHEREAS, the County Extension Board's duties comprise of reviewing the budgets and requests for funds and shall prepare an annual budget for the total funds needed for the Cooperative Extension Service education program in the county; and,

WHEREAS, the Board shall also take into consideration the programs in agriculture and home economics for adults and youth and shall coordinate such programs and certify funds needed from the county to the county governing board; and,

WHEREAS, the Executive Committee at its regularly scheduled meeting of May 23, 2023 after review, consideration and discussion, recommends the reappointment of Joseph Swanson, a County Board Member to the U of I Extension Board with the advice and consent of the County Board to a one (1) year term and said term shall end June 30, 2024, or until a successor is appointed.

NOW, THEREFORE BE IT RESOLVED by the County Board of Kankakee, IL that Joseph Swanson is hereby appointed to the U of I Extension Board of Kankakee County for a term of one (1) year with said term ending on June 30, 2024, or until a successor is appointed.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: REAPPOINTMENT OF LORI GADBOIS TO THE KANKAKEE COUNTY
CONVENTION AND VISITORS BUREAU**

WHEREAS, the purpose of the Kankakee County Convention and Visitors Bureau is to market, sell and promote Kankakee County as a premier business and leisure destination while also enhancing Kankakee County's college image; and,


WHEREAS, the Chairman of the County Board shall appoint one member to the Kankakee County Convention and Visitors Bureau for a two (2) year term with a three-term limit upon approval of the Kankakee County Board; and,

WHEREAS, Lori Gadbois is a resident who resides within Kankakee County and has expressed an interest in serving; and,

WHEREAS, at the regularly scheduled Executive Committee Meeting of May 23, 2023, after consideration, discussion, and review, the Executive Committee recommends the reappointment of Lori Gadbois to the Kankakee County Convention and Visitors Bureau for a two (2) year term, effective July 1, 2023 and expiring on June 30, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Kankakee County Board that after consideration, discussion and review, that Lori Gadbois is hereby reappointed to the Kankakee County Convention and Visitors Bureau for a two (2) year term, effective July 1, 2023 and expiring on June 30, 2025.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

**RE: DECLARATION OF PLANNING DEPARTMENT EQUIPMENT AS SURPLUS
PROPERTY**

WHEREAS, the Director of Planning Department, Delbert Skimerhorn, has advised and recommended that 17 filing cabinets be declared surplus property for disposal due to records being scanned the filing cabinets are no longer needed, and;

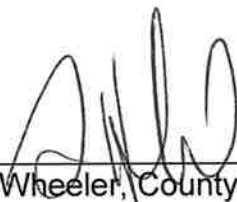
WHEREAS, the Planning Department did reach out to other County Departments for any needs, the 17 cabinets are the remainder and are not in the best of shape.

WHEREAS, the Planning, Zoning, and Agriculture Committee at its regularly scheduled meeting of May 17, 2023 upon review, discussion, and consideration, approves the 17 filing cabinets being declared surplus property for disposal, and;

WHEREAS, in its Resolution #95-12-12-163 the County Board adopted a policy for the disposal or surplus of unwanted property owned by the County.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board at its regularly scheduled meeting of June 13, 2023 after review, discussion, and consideration, agrees with the approval of declaring the 17 filing cabinets in the Planning Department surplus for disposal.

PASSED and approved this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: DECLARATION AND DISPOSAL OF SURPLUS EQUIPMENT AND VEHICLES FOR THE KANKAKEE COUNTY SHERIFF'S DEPARTMENT.

WHEREAS, the Sheriff has advised that a 2013 Ford Pickup Truck is no longer needed and does not aid in performing the duties of the Sheriff's Department and therefore needs to be removed from their inventory; and

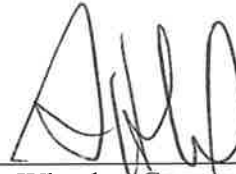
WHEREAS, the Sheriff has advised that the 2013 Ford Pickup Truck has a blown engine, which will cost \$10,000 to \$13,000 to replace, the Sheriff has no plans to replace the engine at any time, and the vehicle has high mileage; and

WHEREAS, at the Criminal Justice Meeting of May 10, 2023, after review, discussion, and consideration, it was determined that the 2013 Ford Pickup Truck should be declared as surplus and unwanted property, being of no further use to the Kankakee County Sheriff's Department; and

WHEREAS, by resolution (95-12-12-163) adopted by the Kankakee County Board on December 12, 1995, Kankakee County has established procedures for disposing of surplus and unwanted property; and,

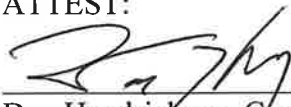
NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board after review, discussion and consideration, finds and declares the 2013 Ford Pickup Truck is surplus and unwanted property and of no further use to the Kankakee County Government and the Sheriff is hereby directed to dispose of the unwanted or surplus equipment, and it shall be disposed of in a manner consistent with established procedures for disposing of surplus and unwanted property.

PASSED and approved this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: AUTHORIZING THE COUNTY BOARD CHAIRMAN OR DESIGNEE TO ENTER INTO AN AGREEMENT WITH CINTAS TO PROVIDE UNIFORMS AND MATS

WHEREAS, on April 15, 2023 the County of Kankakee sought to solicit bids for uniforms and mats; and,

WHEREAS, as a result of the solicitation one bid was received from Cintas

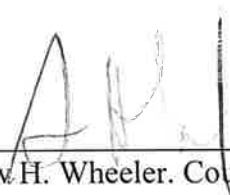
WHEREAS, the bid was opened at the Building and Grounds Committee meeting on May 11, 2023;

WHEREAS, after review the bid from Cintas was determined to be the lowest responsible bidder for uniforms and mats; and,

WHEREAS, the Building and Grounds Committee at its regularly scheduled meeting of May 11, 2023 after review and discussion, recommends that the County Board Chairman or his designee be authorized to sign an agreement with Cintas as the lowest responsible bidder for uniforms and mats for a term of no more than three (3) years.

NOW, THEREFORE BE IT FURTHER RESOLVED, by the Kankakee County Board that the County Board Chairman or his designee is hereby authorized to sign an agreement with Cintas as the lowest responsible bidder for uniforms and mats for a term of no more than three (3) years.

PASSED and adopted this 13th day of June. 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:


Dan Hendrickson, County Clerk

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: AGREEMENT TO APPROVE DECOMMISSIONING PLAN AND BOND IN THE AMOUNT OF \$278,390 FOR PETERMAN SOLAR, LLC PROJECT

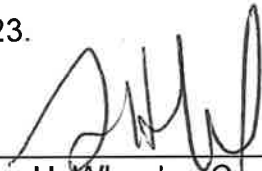
WHEREAS, the Kankakee County Board approved a special use permit for a Solar Farm development for Peterman Solar, LLC, by its resolution #2018-04-10-62; and,

WHEREAS, the Peterman Solar, LLC, Decommissioning Plan as prepared by Kimley-Horn and Associates, Inc., attached herein as Exhibit A will provide a bond in the amount of two hundred seventy-eight thousand three hundred ninety dollars (\$278,390) payable to Kankakee County; and,

WHEREAS, the Planning, Zoning and Agriculture (PZA) Committee at its regularly scheduled and duly noticed meeting of May 17, 2023 has reviewed, discussed, and considered the matter and agrees to accept the Decommission Plan, attached herein as Exhibit A, for Peterman Solar, LLC and the bond in the amount of two hundred seventy-eight thousand three hundred ninety dollars (\$278,390) payable to Kankakee County.

NOW THEREFORE BE IT RESOLVED, that the Kankakee County Board, at this regularly scheduled meeting of June 13, 2023, after review, consideration, and discussion, accepts the recommendations of the PZA Committee and hereby accept the Decommission Plan, attached herein as Exhibit A, for Peterman Solar, LLC and the bond in the amount of two hundred seventy-eight thousand three hundred ninety dollars (\$278,390) payable to Kankakee County.

PASSED and adopted this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk



DECOMMISSIONING COST ESTIMATE

Peterman Solar, LLC

3914 E 3500 S Road,
St. Anne (Kankakee County), IL 60964

Prepared For:
Nexamp, Inc.
101 Summer Street, 2nd Floor
Boston, MA 02110

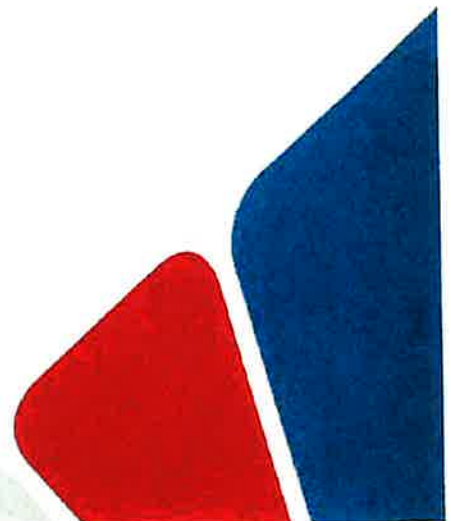
Prepared by:
Kimley-Horn and Associates, Inc.
570 Lake Cook Road, Suite 200
Deerfield, IL 60015
Contact: Jason C. Cooper, P.E.
Phone: (630) 487-3449

Prepared on:
December 23, 2022

Revised on:
February 6, 2023



Date of Expiration: 11-30-23



DECOMMISSIONING PLAN

To: Kankakee County Board

Date: April 2023

Re: Peterman Solar, LLC - Decommissioning and Financial Surety

Introduction

Nexamp has prepared this Decommissioning Plan (Plan) for the Peterman Solar, LLC photovoltaic facility (Facility) to be located at 3914 E 3500 S Rd, St. Anne (Aroma Township). This Plan has been prepared to fulfill the requirements of state and local permitting bylaws and zoning ordinances in accordance with solar development best practices.

Facility Description

The proposed Facility consists of an approximately 3.1 Megawatt (MW) DC (2.0 MW AC) capacity solar power-generating plant secured within an 8' high security fence surrounding the solar panels and equipment and accessed via a locked security fence. The proposed lease area for the Facility is primarily undeveloped farmland accessed by a gravel. The Facility will include the following site features:

- An approximately 18-acre array of photovoltaic (PV) modules and mounting system;
- Driven piles supporting the photovoltaic modules;
- One transformer (filled with biodegradable vegetable oil);
- Underground conduit;
- An eight (8)-foot fixed knot farm security fence;
- Underground conduit and wires;
- Seven (7) above ground wooden utility poles;
- Overhead wires;
- A gravel access road; and
- A metal security gate at the access road entrance

Decommissioning Plan

The Facility will be decommissioned by completing the following major steps: 1) Dismantlement and Demolition, Disposal or Recycle; and 2) Site Stabilization, as further described below.

Dismantlement, Demolition, and Disposal or Recycle

A significant portion of the components of the photovoltaic system at the Facility will include recyclable or re-saleable materials, including copper, aluminum, galvanized steel, and modules. Due to their re-sale monetary value, these components will be dismantled and disassembled rather than being demolished and disposed of.

Following coordination with Commonwealth Edison (ComEd) regarding timing and required procedures for disconnecting the Facility from the utility distribution network, all electrical connections to the system will be disconnected and all connections will be tested locally to confirm that no electric current is running through them before proceeding. All electrical connections to the panels will be cut at the panel and then removed from their framework by cutting or dismantling the connections to

the supports. They will then be stacked on pallets and transferred to a flat-bed truck for transfer to the purchaser, recycler, or landfill.

The PV mounting system framework will be dismantled and recycled. The metal piles will be removed from their approximated depth of ten feet and recycled for salvage value.

Finally, all associated structures, including underground conduit and cable, will be demolished and removed from the site for recycling or disposal. This will include the site fence and gates, which will likely be reclaimed or recycled. Grade slabs will be broken and removed to a depth of one foot below grade, and clean concrete will be crushed and disposed of off-site or recycled (reused either on- or off-site).

Aboveground utility poles owned by Peterman Solar, LLC will be completely removed and disposed of off-site in accordance with utility best practices. Overhead wires will be removed from the area of the solar modules and terminated at the utility-owned utility poles. The access road will be removed and ComEd will be responsible for dismantling those overhead wires and poles under its ownership. Coordination with ComEd personnel will occur to facilitate ComEd's removal of its aboveground poles and overhead wires located on the site.

A final site walkthrough will be conducted to remove debris and/or trash generated within the site during the decommissioning process and will include removal and proper disposal of any debris that may have been wind-blown to areas outside the immediate footprint of the facility being removed.

Site Stabilization

Any areas of the Facility that are disturbed during decommissioning will be stabilized with a ground treatment approved by the Planning Board, including application of a drought-tolerant grass seed mix to disturbed surfaces. The gravel access road, including the portion within the perimeter fence surrounding the photovoltaic modules, will be removed.

Permitting Requirements

Given the size and location of the Facility, several approvals are required prior to initiation of ground-disturbing activity. Table 1 provides a summary of the expected approvals if the decommissioning were to take place in April 2023. Please note, however, that because the decommissioning is expected to occur at a later date, the permitting requirements listed in the table below will be reviewed and updated based on current local, state, and federal regulations at the time.

Table 1. Current Permitting Requirements for Decommissioning

Permit	Agency	Threshold/Trigger
NPDES General Permit/ NOI	Illinois Environmental Protection Agency	General Permit to Discharge Storm Water Associated with Construction Site Activities
Agricultural Impact Mitigation Agreement	Illinois Department of Agriculture	This agreement establishes standards and policies that solar developers follow when

		constructing a Solar Energy Facility over agricultural land in Kankakee County.
Demo Permit Application	Kankakee County	A demo permit is required to remove the facility.

Schedule and Cost

The decommissioning process is estimated to take approximately six to eight (6-8) weeks depending on seasonality. Decommissioning will be completed outside of the winter season.

Surety Proposal/ Decommissioning Cost Estimate

Consistent with the approach it has taken with many solar projects of a similar size and scope in other Illinois communities, Nexamp, Inc., the parent company of Peterman, LLC, proposes to provide a form of decommissioning surety (ie., bond, letter of credit, or cash escrow) to be posted prior to the beginning of solar project operations in the amount of \$278,390. This amount is intended to cover the cost of decommissioning in the unlikely event that Nexamp is unable to meet its contractual obligations for solar project removal and restoration.

In developing the proposed amount of the decommissioning surety, Nexamp utilized recent decommissioning cost estimates from a variety of sources. Nexamp has not included salvage value in its estimates and has fully accounted for the full value of demolishing and removing all solar array materials.

A summary of the analysis is provided below:

Peterman Solar, LLC Capacity: 3.1 MW DC (2.0 MW AC) De-
commissioning Cost, No Salvage Value: \$ 206,696
 (based on 3.1 MW DC (2.0 MW AC) facility)
 Inflation (1.5%/year): \$ 71,694
Total Decommissioning Cost, No Salvage Value: \$278,390

Peterman Solar
Kankakee County
Decommissioning Estimate Pro Forma w/ Salvage
The Engineer has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. LS = Lump Sum, HR = Hours, EA = Each, LF = Linear Feet

Item	Quantity	Unit	Unit Price	Total Salvage	Total Price (Incl. markups)	Total Price
Mobilization	1	LS		\$ -	\$9,070.00	\$ (9,070.00)
Supervision	150	HR	\$98.00	\$ -	\$14,700.00	\$ (14,700.00)
Contractor's G&A	1	LS		\$ -	\$1,550.00	\$ (1,550.00)
SWPPP, Erosion Control Measures (Disturbed Area)	14	Ac	\$670.00	\$ -	\$9,380.00	\$ (9,380.00)
Seeding	1	Ac	\$2,281.69	\$ -	\$2,281.69	\$ (2,281.69)
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	\$34,886.35	\$ -	\$17,443.18	\$ (17,443.18)
Remove and Recycle Fixed Knot Farm Fence, 8' High	3,861	LF	\$5.76	\$ 370.66	\$22,257.31	\$ (21,886.65)
Remove Power Pole	7	EA	\$1,022.74	\$ -	\$7,159.18	\$ (7,159.18)
Removal and Recycle AC Cables	220	LF	\$5.91	\$ 29.70	\$1,299.26	\$ (1,269.56)
Removal and Recycle DC Cables	28,496	LF	\$0.81	\$ 3,846.95	\$23,106.68	\$ (19,259.73)
Backfill AC and DC trenches	18,562	LF	\$0.79	\$ -	\$14,888.17	\$ (14,888.17)
Remove and Recycle Inverters	1	EA	\$4,429.02	\$ 5,400.00	\$4,429.02	\$ 970.98
Removed and Recycle Photovoltaic Modules	5,184	EA	\$8.88	\$ 92,143.88	\$48,033.92	\$ 46,109.96
Remove and Recycle Piles (10' W6x7 piles @ 25' OC assumed)	381	EA	\$65.38	\$ 3,413.76	\$24,909.78	\$ (21,496.02)
Remove and Recycle Support Assemblies	154,324	LB	\$0.05	\$ 12,345.89	\$8,388.11	\$ 3,957.78
				Subtotal:	\$ 117,550.84	\$ (89,145.48)
					Inflation (1.5%/year):	\$ (30,920.55)
					Total:	\$ (120,066.02)

Notes:

- Quantities were recorded on 11/28/2022
- Labor productivity and unit rates were derived from RSMMeans Online (Heavy Construction, 2022 data)
- Labor, material, and equipment rates are based on the RSMMeans City Cost Index (CCI) for Kankakee, IL
- Material salvage values were based off of current US salvage exchange rates
- Equipment rental rates were determined from local rental facilities
- Photovoltaic Module material salvage rate is based on straight-line depreciation of modules (-0.5% per year)
- For PV Module Removal/Recycle labor and equipment costs are computed at present values, while salvage value is computed at 20 year depreciated values
- Material salvage values were determined using the most prevalent salvageable metal in each component. Copper Wire @\$2.70/LB (AC and DC Cables) and Steel @\$0.10/LF of fence, @\$0.56/pile, and @\$0.08/LB
- Inverter resale value is dependent on the assumption that all inverters will be decommissioned and resold half way through their useful life (every 5 years)

**Peterman Solar
Kankakee County
Decommissioning Estimate Pro Forma w/o Salvage**

The Engineer has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. LS = Lump Sum, HR = Hours, EA = Each, LF = Linear Feet.

Item	Quantity	Unit	Unit Price	Total Price
Mobilization	1	LS		\$9,070
Supervision	150	HR	\$98.00	\$14,700
Contractor's G&A	1	LS		\$1,550
SWPPP, Erosion Control Measures (Disturbed Area)	14	Ac	\$670.00	\$9,380
Seeding	1	Ac	\$2,281.69	\$2,282
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	\$34,886.35	\$17,443
Remove and Recycle Fixed Knot Farm Fence, 8' High	3,861	LF	\$5.76	\$22,257
Remove Power Pole	7	EA	\$1,022.74	\$7,159
Removal and Recycle AC Cables	220	LF	\$5.91	\$1,299
Removal and Recycle DC Cables	28,496	LF	\$0.81	\$23,107
Backfill AC and DC trenches	18,562	LF	\$0.79	\$14,688
Remove and Recycle Inverters	1	EA	\$4,429.02	\$4,429
Removed and Recycle Photovoltaic Modules	5,184	EA	\$8.88	\$46,034
Remove and Recycle Piles (10' W6x7 piles @ 25' OC assumed)	381	EA	\$65.38	\$24,910
Remove and Recycle Support Assemblies	154,324	LB	\$0.05	\$8,388
Subtotal:				\$206,696
Inflation (1.5%/year):				\$71,694
Total:				\$278,390

Notes:

- Quantities were recorded on 11/28/2022.
- Labor productivity and unit rates were derived from RSMeans Online (Heavy Construction, 2022 data).
- Labor, material, and equipment rates are based on the RSMeans City Cost Index (CCI) for Kankakee, IL.
- Equipment rental rates were determined from local rental facilities.
- For PV Module Removal/Recycle labor and equipment costs are computed at present values.

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: AGREEMENT TO APPROVE DECOMMISSIONING PLAN AND BOND IN THE AMOUNT OF \$293,777 FOR MCGEE SOLAR, LLC, PROJECT

WHEREAS, the Kankakee County Board approved a special use permit for a Solar Farm development for McGee Solar, LLC, by its resolution #2018-09-11-158; and,

WHEREAS, the McGee Solar, LLC, Decommissioning Plan as prepared by Kimley-Horn and Associates, Inc., attached herein as Exhibit A will provide a bond in the amount of two hundred ninety-three thousand seven hundred seventy-seven dollars (\$293,777) payable to Kankakee County; and,

WHEREAS, the Planning, Zoning and Agriculture (PZA) Committee at its regularly scheduled and duly noticed meeting of May 17, 2023 has reviewed, discussed, and considered the matter and agrees to accept the Decommission Plan, attached herein as Exhibit A, for McGee Solar, LLC and the bond in the amount of two hundred ninety-three thousand seven hundred seventy-seven dollars (\$293,777) payable to Kankakee County.

NOW THEREFORE BE IT RESOLVED, that the Kankakee County Board, at this regularly scheduled meeting of June 13, 2023, after review, consideration, and discussion, accepts the recommendations of the PZA Committee and hereby accept the Decommission Plan, attached herein as Exhibit A, for McGee Solar, LLC and the bond in the amount of two hundred ninety-three thousand seven hundred seventy-seven dollars (\$293,777) payable to Kankakee County.

PASSED and adopted this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk



DECOMMISSIONING COST ESTIMATE

McGee Solar, LLC

1487 W 6000N Road

Bourbonnais (Kankakee County), IL 60914

Prepared For:

Nexamp, Inc.

101 Summer Street, 2nd Floor

Boston, MA 02110

Prepared by:

Kimley-Horn and Associates, Inc.

570 Lake Cook Road, Suite 200

Deerfield, IL 60015

Contact: Jason C. Cooper, P.E.

Phone: (630) 487-3449

Prepared on:

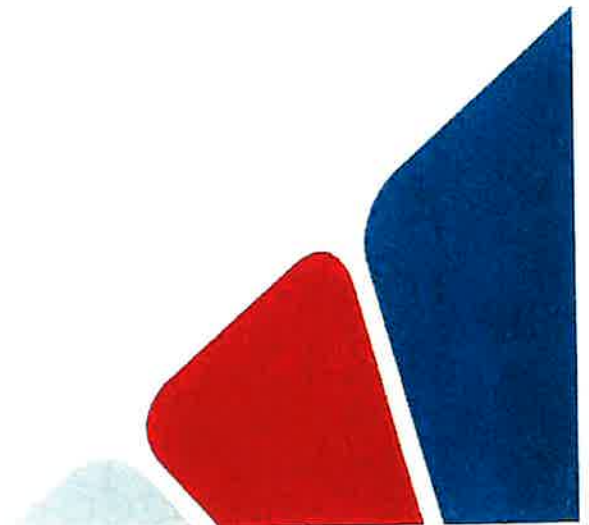
December 23, 2022

Revised on:

February 6, 2023



Date of Expiration: 11-30-23



DECOMMISSIONING PLAN

To: Kankakee County Board

Date: April 2023

Re: McGee Solar, LLC - Decommissioning and Financial Surety

Introduction

Nexamp has prepared this Decommissioning Plan (Plan) for the McGee Solar, LLC photovoltaic facility (Facility) to be located at 1487 W 6000 N Rd, Rockville Township. This Plan has been prepared to fulfill the requirements of state and local permitting bylaws and zoning ordinances in accordance with solar development best practices.

Facility Description

The proposed Facility consists of an approximately 3.1 Megawatt (MW) DC (2.0 MW AC) capacity solar power-generating plant secured within an 8' high security fence surrounding the solar panels and equipment and accessed via a locked security fence. The proposed lease area for the Facility is primarily undeveloped farmland accessed by a gravel. The Facility will include the following site features:

- An approximately 18-acre array of photovoltaic (PV) modules and mounting system;
- Driven piles supporting the photovoltaic modules;
- One transformer (filled with biodegradable vegetable oil);
- Underground conduit;
- An eight (8)-foot fixed knot farm security fence;
- Underground conduit and wires;
- Seven (7) above ground wooden utility poles;
- Overhead wires;
- A gravel access road; and
- A metal security gate at the access road entrance

Decommissioning Plan

The Facility will be decommissioned by completing the following major steps: 1) Dismantlement and Demolition, Disposal or Recycle; and 2) Site Stabilization, as further described below.

Dismantlement, Demolition, and Disposal or Recycle

A significant portion of the components of the photovoltaic system at the Facility will include recyclable or re-saleable materials, including copper, aluminum, galvanized steel, and modules. Due to their re-sale monetary value, these components will be dismantled and disassembled rather than being demolished and disposed of.

Following coordination with Commonwealth Edison (ComEd) regarding timing and required procedures for disconnecting the Facility from the utility distribution network, all electrical connections to the system will be disconnected and all connections will be tested locally to confirm that no electric current is running through them before proceeding. All electrical connections to the panels will be cut at the panel and then removed from their framework by cutting or dismantling the connections to

the supports. They will then be stacked on pallets and transferred to a flat-bed truck for transfer to the purchaser, recycler, or landfill.

The PV mounting system framework will be dismantled and recycled. The metal piles will be removed from their approximated depth of ten feet and recycled for salvage value.

Finally, all associated structures, including underground conduit and cable, will be demolished and removed from the site for recycling or disposal. This will include the site fence and gates, which will likely be reclaimed or recycled. Grade slabs will be broken and removed to a depth of one foot below grade, and clean concrete will be crushed and disposed of off-site or recycled (reused either on- or off-site).

Aboveground utility poles owned by McGee Solar, LLC will be completely removed and disposed of off-site in accordance with utility best practices. Overhead wires will be removed from the area of the solar modules and terminated at the utility-owned utility poles. The access road will be removed and ComEd will be responsible for dismantling those overhead wires and poles under its ownership. Coordination with ComEd personnel will occur to facilitate ComEd's removal of its aboveground poles and overhead wires located on the site.

A final site walkthrough will be conducted to remove debris and/or trash generated within the site during the decommissioning process and will include removal and proper disposal of any debris that may have been wind-blown to areas outside the immediate footprint of the facility being removed.

Site Stabilization

Any areas of the Facility that are disturbed during decommissioning will be stabilized with a ground treatment approved by the Planning Board, including application of a drought-tolerant grass seed mix to disturbed surfaces. The gravel access road, including the portion within the perimeter fence surrounding the photovoltaic modules, will be removed.

Permitting Requirements

Given the size and location of the Facility, several approvals are required prior to initiation of ground-disturbing activity. Table 1 provides a summary of the expected approvals if the decommissioning were to take place in April 2023. Please note, however, that because the decommissioning is expected to occur at a later date, the permitting requirements listed in the table below will be reviewed and updated based on current local, state, and federal regulations at the time.

Table 1. Current Permitting Requirements for Decommissioning

Permit	Agency	Threshold/Trigger
NPDES General Permit/ NOI	Illinois Environmental Protection Agency	General Permit to Discharge Storm Water Associated with Construction Site Activities
Agricultural Impact Mitigation Agreement	Illinois Department of Agriculture	This agreement establishes standards and policies that solar developers follow when

		constructing a Solar Energy Facility over agricultural land in Kankakee County.
Demo Permit Application	Kankakee County	A demo permit is required to remove the facility.

Schedule and Cost

The decommissioning process is estimated to take approximately six to eight (6-8) weeks depending on seasonality. Decommissioning will be completed outside of the winter season.

Surety Proposal/ Decommissioning Cost Estimate

Consistent with the approach it has taken with many solar projects of a similar size and scope in other Illinois communities, Nexamp, Inc., the parent company of McGee, LLC, proposes to provide a form of decommissioning surety (ie., bond, letter of credit, or cash escrow) to be posted prior to the beginning of solar project operations in the amount of \$293,777. This amount is intended to cover the cost of decommissioning in the unlikely event that Nexamp is unable to meet its contractual obligations for solar project removal and restoration.

In developing the proposed amount of the decommissioning surety, Nexamp utilized recent decommissioning cost estimates from a variety of sources. Nexamp has not included salvage value in its estimates and has fully accounted for the full value of demolishing and removing all solar array materials.

A summary of the analysis is provided below:

McGee Solar, LLC Capacity: 3.1 MW DC (2.0 MW AC)
Decommissioning Cost, No Salvage Value: \$ 218,121
 (based on 3.1 MW DC (2.0 MW AC) facility)
 Inflation (1.5%/year): \$ 75,656
Total Decommissioning Cost, No Salvage Value: \$293,777

McGee Solar**Kankakee County****Decommissioning Estimate Pro Forma w/o Salvage**

The Engineer has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. LS = Lump Sum, HR = Hours, EA = Each, LF = Linear Feet.

Item	Quantity	Unit	Unit Price	Total Price
Mobilization	1	LS		\$9,610
Supervision	150	HR	\$98.00	\$14,700
Contractor's G&A	1	LS		\$1,640
SWPPP, Erosion Control Measures (Disturbed Area)	19	Ac	\$670.00	\$12,395
Seeding	1	Ac	\$2,281.69	\$2,282
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	\$17,773.80	\$17,774
Remove and Recycle Fixed Knot Farm Fence, 8' High	3,611	LF	\$5.83	\$21,055
Remove Power Pole	7	EA	\$1,022.74	\$7,159
Removal and Recycle AC Cables	1,439	LF	\$1.14	\$1,634
Removal and Recycle DC Cables	42,886	LF	\$0.59	\$25,340
Backfill AC and DC trenches	34,147	LF	\$0.53	\$18,143
Remove and Recycle Inverters	1	EA	\$4,429.02	\$4,429
Removed and Recycle Photovoltaic Modules	5,184	EA	\$9.37	\$48,574
Remove and Recycle Piles (10' W6x7 piles @ 25' OC assumed)	411	EA	\$60.82	\$24,997
Remove and Recycle Support Assemblies	154,324	LB	\$0.05	\$8,388
Subtotal:				\$218,121
Inflation (1.5%/year):				\$75,656
Total:				\$293,777

Notes:

- Quantities were recorded on 12/20/2022.
- Labor productivity and unit rates were derived from RSMeans Online (Heavy Construction, 2022 data).
- Labor, material, and equipment rates are based on the RSMeans City Cost Index (CCI) for Kankakee, IL.
- Equipment rental rates were determined from local rental facilities.
- For PV Module Removal/Recycle labor and equipment costs are computed at present values.

McGee Solar

Kankakee County

Decommissioning Estimate Pro Forma w/ Salvage

The Engineer has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. LS = Lump Sum, HR = Hours, EA = Each, LF = Linear Feet.

Item	Quantity	Unit	Unit Price	Total Salvage	Total Price (incl. markups)	Total Price
Mobilization	1	LS		\$ -	\$9,610.00	\$ (9,610.00)
Supervision	150	HR	\$98.00	\$ -	\$14,700.00	\$ (14,700.00)
Contractor's G&A	1	LS		\$ -	\$1,640.00	\$ (1,640.00)
S/WPPP, Erosion Control Measures (Disturbed Area)	19	Ac	\$670.00	\$ -	\$12,395.00	\$ (12,395.00)
Seeding	1	Ac	\$2,281.69	\$ -	\$2,281.69	\$ (2,281.69)
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	\$17,773.80	\$ -	\$17,773.80	\$ (17,773.80)
Remove and Recycle Fixed Knot Farm Fence, 8' High	3,611	LF	\$5.83	\$ 346.66	\$21,054.81	\$ (20,708.15)
Remove Power Pole	7	EA	\$1,022.74	\$ -	\$7,159.18	\$ (7,159.18)
Removal and Recycle AC Cables	1,439	LF	\$1.14	\$ 194.27	\$1,634.33	\$ (1,440.07)
Removal and Recycle DC Cables	42,886	LF	\$0.59	\$ 5,789.60	\$25,340.30	\$ (19,550.70)
Backfill AC and DC trenches	34,147	LF	\$0.53	\$ -	\$18,143.21	\$ (18,143.21)
Remove and Recycle Inverters	1	EA	\$4,429.02	\$ 5,400.00	\$4,429.02	\$ 970.98
Remove and Recycle Photovoltaic Modules	5,184	EA	\$9.37	\$ 92,143.88	\$48,574.08	\$ 43,569.80
Remove and Recycle Piles (10' W6x7 piles @ 25' OC assumed)	411	EA	\$60.82	\$ 3,682.56	\$24,997.02	\$ (21,314.46)
Remove and Recycle Support Assemblies	154,324	LB	\$0.05	\$ 12,345.89	\$8,388.11	\$ 3,957.78
				Subtotal:	\$ 119,902.85	\$ 218,120.54
					Inflation (1.5%/year):	\$ (34,067.30)
					Total:	\$ (132,284.99)

Notes:

- 1 Quantities were recorded on 12/20/2022
- 2 Labor productivity and unit rates were derived from RSMeans Online (Heavy Construction, 2022 data)
- 3 Labor, material, and equipment rates are based on the RSMeans City Cost Index (CCI) for Kankakee, IL
- 4 Material salvage values were based off of current US salvage exchange rates
- 5 Equipment rental rates were determined from local rental facilities
- 6 Photovoltaic Module material salvage rate is based on straight-line depreciation of modules (-0.5% per year)
- 7 For PV Module Removal/Recycle labor and equipment costs are computed at present values, while salvage value is computed at 20 year depreciated values
- 8 Material salvage values were determined using the most prevalent salvageable metal in each component: Cooper Wire @ \$2.70/LB (AC and DC Cables) and Steel @ \$0.10/LF of fence, @ \$0.56/pile, and @ \$0.08/LB
- 9 Inverter resale value is dependent on the assumption that all inverters will be decommissioned and resold half way through their useful life (every 5 years)

***Resolution of the County Board
Of
Kankakee County, Illinois***

**RESOLUTION AUTHORIZING THE COUNTY BOARD CHAIRMAN TO SIGN AN
ENGINEERING AGREEMENT WITH HAMPTON, LENZINI & RENWICK, INC. AND
APPROPRIATE MOTOR FUEL TAX (MFT) FUNDS TO DESIGN A BRIDGE REPLACEMENT
ON COUNTY HIGHWAY 13 IN MOMENCE TOWNSHIP**

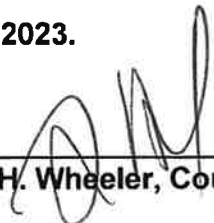
WHEREAS, Structure 046-3008, a deficient bridge identified by Section 23-00307-00-BR, located at 12600 E 4000 N Road (County Highway 13) in Momence Township, is in need of replacement, and

WHEREAS, at the Highways and Waterways Committee of the County Board of Kankakee County on May 18, 2023 did discuss and recommend approval of the appropriation of MFT funds for design of the bridge, and to authorize the County Board Chairman to sign the Engineering Agreement.

THEREFORE, BE IT RESOLVED, that the County of Kankakee will appropriate Motor Fuel Tax (MFT) funds for the design of the replacement of the bridge structure, and

THEREFORE, BE IT FURTHER RESOLVED, the County Board Chairman is authorized to sign the Engineering Agreement with Hampton, Lenzini & Renwick, Inc. in the total amount of \$79,000.00 for design of the proposed bridge structure.

APPROVED AND PASSED this 18th day of May, 2023.



Andrew H. Wheeler, County Board Chairman

I, Dan Hendrickson, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Kankakee County, at its adjourned meeting held at Kankakee, on May 18, 2023.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office in Kankakee, in said County, this 18th day of May, 2023.


Dan Hendrickson, County Clerk

(SEAL)



**Local Public Agency
Engineering Services Agreement**

Using Federal Funds? Yes No Agreement For: Agreement Type:

LOCAL PUBLIC AGENCY

Local Public Agency		County	Section Number	Job Number
Kankakee County		Kankakee	23-00304-00-BR	
Project Number	Contact Name	Phone Number	Email	
	Greg Heiden	(815) 933-1731	gheiden@co.kankakee.il.us	

SECTION PROVISIONS

Local Street/Road Name	Key Route	Length	Structure Number
CH 13 over Pike Creek	CH 13 / FAS 314	1000 ft	046-3008 Ex
Location Termini			Add Location
Sections 8/17; 1.5 miles northeast of Momence			Remove Location
Project Description			
Bridge Replacement: Surveys, Bridge Condition Report, BCR, Preliminary Bridge Design & Hydraulic Report, Environmental Coordination, Project Development Report, Design, PS&E, Right-of-Way Plats (Four).			

Engineering Funding MFT/TBP State Other

Anticipated Construction Funding Federal MFT/TBP State Other

AGREEMENT FOR

Phase I - Preliminary Engineering Phase II - Design Engineering

CONSULTANT

Prime Consultant (Firm) Name	Contact Name	Phone Number	Email
Hampton, Lenzini & Renwick, Inc.	Steven Megginson	(217) 546-3400	swmegginson@hlreng.com
Address	City	State	Zip Code
3085 Adlai Stevenson Drive, Suite 201	Springfield	IL	62703

THIS AGREEMENT IS MADE between the above Local Public Agency (LPA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Project funding allotted to the LPA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT," will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Since the services contemplated under the AGREEMENT are professional in nature, it is understood that the ENGINEER, acting as an individual, partnership, firm or legal entity, qualifies for professional status and will be governed by professional ethics in its relationship to the LPA and the DEPARTMENT. The LPA acknowledges the professional and ethical status of the ENGINEER by entering into an AGREEMENT on the basis of its qualifications and experience and determining its compensation by mutually satisfactory negotiations.

WHEREVER IN THIS AGREEMENT or attached exhibits the following terms are used, they shall be interpreted to mean:

- Regional Engineer Deputy Director, Office of Highways Project Implementation, Regional Engineer, Department of Transportation
- Resident Construction Supervisor Authorized representative of the LPA in immediate charge of the engineering details of the construction PROJECT
- In Responsible Charge Contractor A full time LPA employee authorized to administer inherently governmental PROJECT activities Company or Companies to which the construction contract was awarded

AGREEMENT EXHIBITS

The following EXHIBITS are attached hereto and made a part of hereof this AGREEMENT:

- EXHIBIT A: Scope of Services
- EXHIBIT B: Project Schedule
- EXHIBIT C: Qualification Based Selection (QBS) Checklist
- EXHIBIT D: Cost Estimate of Consultant Services (BLR 05513 or BLR 05514)
- EXHIBIT ___ : Direct Costs Check Sheet (attach BDE 436 when using Lump Sum on Specific Rate Compensation)
- Location Map
- HLR Hourly Rate Schedule
- MTS Proposal

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance of the Scope of Services presented in EXHIBIT A for the LPA in connection with the proposed improvements herein before described.
2. The Classifications of the employees used in the work shall be consistent with the employee classifications and estimated staff hours. If higher-salaried personnel of the firm, including the Principal Engineer, perform services that are to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
3. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections required as a result of the ENGINEER'S error, omissions or negligent acts without additional compensation. Acceptance of work by the LPA or DEPARTMENT will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or the responsibility for clarifying ambiguities.
4. That the ENGINEER will comply with applicable Federal laws and regulations, State of Illinois Statutes, and the local laws or ordinances of the LPA.
5. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LPA.
6. To invoice the LPA, The ENGINEER shall submit all invoices to the LPA within three months of the completion of the work called for in the AGREEMENT or any subsequent Amendment or Supplement.
7. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of US Department of Transportation (US DOT) assisted contract. Failure by the Engineer to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LPA deems appropriate.
8. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LPA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall be construed to relieve the ENGINEER of any responsibility for the fulfillment of this AGREEMENT.
9. For Preliminary Engineering Contracts:
 - (a) To attend meetings and visit the site of the proposed improvement when requested to do so by representatives of the LPA or the DEPARTMENT, as defined in Exhibit A (Scope of Services).
 - (b) That all plans and other documents furnished by the ENGINEER pursuant to the AGREEMENT will be endorsed by the ENGINEER and affixed the ENGINEER'S professional seal when such seal is required by law. Such endorsements must be made by a person, duly licensed or registered in the appropriate category by the Department of Professional Regulation of the State of Illinois. It will be the ENGINEER'S responsibility to affix the proper seal as required by the Bureau of Local Roads and Streets manual published by the DEPARTMENT.
 - (c) That the ENGINEER is qualified technically and is thoroughly conversant with the design standards and policies applicable for the PROJECT; and that the ENGINEER has sufficient properly trained, organized and experienced personnel to perform the services enumerated in Exhibit A (Scope of Services).
10. That the engineering services shall include all equipment, instruments, supplies, transportation and personnel required to perform the duties of the ENGINEER in connection with this AGREEMENT (See DIRECT COST tab in BLR 05513 or BLR 05514).

II. THE LPA AGREES,

1. To certify by execution of this AGREEMENT that the selection of the ENGINEER was performed in accordance with the Professional Services Selection Act (50 ILCS 510) (Exhibit C).
2. To furnish the ENGINEER all presently available survey data, plans, specifications, and project information.
3. To pay the ENGINEER:
 - (a) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
 - (b) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and DEPARTMENT a sum of money equal to the basic fee as determined in this AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER

shall be due and payable to the ENGINEER.

(c) For Non-Federal County Projects - (605 ILCS 5/5-409)

- (1) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER. Such payments to be equal to the value of the partially completed work in all previous partial payments made to the ENGINEER.
- (2) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and STATE, a sum of money equal to the basic fee as determined in the AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

4. To pay the ENGINEER as compensation for all services rendered in accordance with the AGREEMENT on the basis of the following compensation method as discussed in 5-5.10 of the BLR Manual.

Method of Compensation:

Percent

Lump Sum

Specific Rate \$79,000.00 (Maximum Fee \$150,000)

Cost plus Fixed Fee: Fixed

Total Compensation = DL + DC + OH + FF

Where:

DL is the total Direct Labor,

DC is the total Direct Cost,

OH is the firm's overhead rate applied to their DL and

FF is the Fixed Fee.

Where FF = (0.33 + R) DL + %SubDL, where R is the advertised Complexity Factor and %SubDL is 10% profit allowed on the direct labor of the subconsultants.

The Fixed Fee cannot exceed 15% of the DL + OH.

5. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this AGREEMENT. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.).

III. IT IS MUTUALLY AGREED,

1. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General, and the DEPARTMENT; the Federal Highways Administration (FHWA) or any authorized representative of the federal government, and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the DEPARTMENT for the recovery of any funds paid by the DEPARTMENT under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
2. That the ENGINEER shall be responsible for any all damages to property or persons out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LPA, the DEPARTMENT, and their officers, agents and employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
The LPA will notify the ENGINEER of any error or omission believed by the LPA to be caused by the negligence of the ENGINEER as soon as practicable after the discovery. The LPA reserves the right to take immediate action to remedy any error or omission if notification is not successful; if the ENGINEER fails to reply to a notification; or if the conditions created by the error or omission are in need of urgent correction to avoid accumulation of additional construction costs or damages to property and reasonable notice is not practicable.
3. This AGREEMENT may be terminated by the LPA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LPA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data, if any from soil survey and subsurface investigation with the understanding that all such materials becomes the property of the LPA. The LPA will be responsible for reimbursement of all eligible expenses incurred under the terms of this AGREEMENT up to the date of the written notice of termination.

4. In the event that the DEPARTMENT stops payment to the LPA, the LPA may suspend work on the project. If this agreement is suspended by the LPA for more than thirty (30) calendar days, consecutive or in aggregate, over the term of this AGREEMENT, the ENGINEER shall be compensated for all services performed and reimbursable expenses incurred prior to receipt of notice of suspension. In addition, upon the resumption of services the LPA shall compensate the ENGINEER, for expenses incurred as a result of the suspension and resumption of its services, and the ENGINEER's schedule and fees for the remainder of the project shall be equitably adjusted.
5. This AGREEMENT shall continue as an open contract and the obligations created herein shall remain in full force and effect until the completion of construction of any phase of professional services performed by others based upon the service provided herein. All obligations of the ENGINEER accepted under this AGREEMENT shall cease if construction or subsequent professional services are not commenced within 5 years after final payment by the LPA.
6. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and have harmless the LPA, the DEPARTMENT, and their officers, employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
7. The ENGINEER and LPA certify that their respective firm or agency:
 - (a) has not employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for the LPA or the ENGINEER) to solicit or secure this AGREEMENT,
 - (b) has not agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - (c) has not paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for the LPA or the ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - (d) that neither the ENGINEER nor the LPA is/are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - (e) has not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
 - (f) are not presently indicated for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph and
 - (g) has not within a three-year period preceding this AGREEMENT had one or more public transaction (Federal, State, local) terminated for cause or default.

Where the ENGINEER or LPA is unable to certify to any of the above statements in this clarification, an explanation shall be attached to this AGREEMENT.

8. In the event of delays due to unforeseeable causes beyond the control of and without fault or negligence of the ENGINEER no claim for damages shall be made by either party. Termination of the AGREEMENT or adjustment of the fee for the remaining services may be requested by either party if the overall delay from the unforeseen causes prevents completion of the work within six months after the specified completion date. Examples of unforeseen causes included but are not limited to: acts of God or a public enemy; acts of the LPA, DEPARTMENT, or other approving party not resulting from the ENGINEER's unacceptable services; fire; strikes; and floods.

If delays occur due to any cause preventing compliance with the PROJECT SCHEDULE, the ENGINEER shall apply in writing to the LPA for an extension of time. If approved, the PROJECT SCHEDULE shall be revised accordingly.

9. This certification is required by the Drug Free Workplace Act (30 ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the DEPARTMENT unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to suspension of contract or grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the DEPARTMENT for at least one (1) year but not more than (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership or an entity with twenty-five (25) or more employees at the time of issuing the grant or a department, division or other unit thereof, directly responsible for the specific performance under contract or grant of \$5,000 or more from the DEPARTMENT, as defined the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- (a) Publishing a statement:
 - (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
 - (2) Specifying actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than (5) days after such conviction.
- (b) Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;

- (2) The grantee's or contractor's policy to maintain a drug free workplace;
- (3) Any available drug counseling, rehabilitation and employee assistance program; and
- (4) The penalties that may be imposed upon an employee for drug violations.
- (c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- (d) Notifying the contracting, or granting agency within ten (10) days after receiving notice under part (b) of paragraph (3) of subsection (a) above from an employee or otherwise, receiving actual notice of such conviction.
- (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program.
- (f) Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act, the ENGINEER, LPA and the Department agree to meet the PROJECT SCHEDULE outlined in EXHIBIT B. Time is of the essence on this project and the ENGINEER's ability to meet the PROJECT SCHEDULE will be a factor in the LPA selecting the ENGINEER for future projects. The ENGINEER will submit progress reports with each invoice showing work that was completed during the last reporting period and work they expect to accomplish during the following period.

10. Due to the physical location of the project, certain work classifications may be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.).

11. For Preliminary Engineering Contracts:

- (a) That tracing, plans, specifications, estimates, maps and other documents prepared by the ENGINEER in accordance with this AGREEMENT shall be delivered to and become the property of the LPA and that basic survey notes, sketches, charts, CADD files, related electronic files, and other data prepared or obtained in accordance with this AGREEMENT shall be made available, upon request to the LPA or to the DEPARTMENT, without restriction or limitation as to their use. Any re-use of these documents without the ENGINEER involvement shall be at the LPA's sole risk and will not impose liability upon the ENGINEER.
- (b) That all reports, plans, estimates and special provisions furnished by the ENGINEER shall conform to the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Manual or any other applicable requirements of the DEPARTMENT, it being understood that all such furnished documents shall be approved by the LPA and the DEPARTMENT before final acceptance. During the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.

AGREEMENT SUMMARY

Prime Consultant (Firm) Name	TIN/FEIN/SS Number	Agreement Amount
Hampton, Lenzini & Renwick, Inc.	36-2555986	\$72,230.00
Subconsultants	TIN/FEIN/SS Number	Agreement Amount
Midwest Testing Service, Inc.		\$6,770.00
Subconsultant Total		
Prime Consultant Total		\$79,000.00
Total for all work		\$79,000.00

AGREEMENT SIGNATURES

Executed by the LPA:

Attest: The of

By (Signature & Date) By (Signature & Date)

Local Public Agency Local Public Agency Type Clerk Title

(SEAL)

Executed by the ENGINEER:

Prime Consultant (Firm) Name

Attest:

By (Signature & Date) 04/28/2023

Title

By (Signature & Date) 04/28/2023

Title

APPROVED:

Regional Engineer, Department of Transportation (Signature & Date)

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Kankakee County	Hampton, Lenzini & Renwick, Inc.	Kankakee	23-00304-00-BR

**EXHIBIT A
SCOPE OF SERVICES**

To perform or be responsible for the performance of the engineering services for the LPA, in connection with the PROJECT herein before described and enumerated below

- a. (X) Make such detailed surveys as are necessary for the preparation of detailed roadway plans;
- b.(X) Make stream and flood plain hydraulic surveys and gather high water data and flood histories for the preparation of a HEC Ras Hydraulic Model and Scour Evaluation for the detailed bridge plans.
- c. (X) Make or cause to be made such soil surveys or subsurface investigations including borings and soil profiles and analyses thereof as may be required to furnish sufficient data for the design of the proposed improvement. Such investigations are to be made in accordance with the current requirements of the DEPARTMENT.
- d.(X) Prepare the necessary environmental documents in accordance with the procedures adopted by the Illinois Department of Transportation, Bureau of Local Roads and Streets, including a wetland delineation, Bat Assessment, and ESR submittal. A PESA and PSI can be completed as needed, but are not are not included in the project fee upper limit.
- e.() Make or cause to be made such traffic studies and counts and special intersection studies as may be required to furnish sufficient data for the design of the proposed improvement.
- f.(X) Prepare Army Corps of Engineers Permit, Division of Water Resources Permit Bridge waterway sketch and/or Channel Change sketch, Utility plan. (IDNR review fees are not anticipated and not included in contract)
- g.(X) Prepare Preliminary Bridge Design and Hydraulic Report, Bridge Condition Report. The BCR will include an economic analysis and justification of proposed improvements for superstructure replacement or full structure replacement. A HEC-RAS model will be completed with high water effects on roadway overflows and bridge approaches, a scour evaluation and Countermeasure designs.
- h.(X) Prepare the Project Development Report and variance requests; attend FHWA/IDOT Coordination Meeting when required by the DEPARTMENT.
- i.(X) Make complete general and detailed plans, special provisions, proposals and estimates of cost & time; furnish the LA with necessary electronic and paper copies of the plans, special provisions, proposals, and estimates.
- j.(X) Develop a structural model and load rating using AASHTOWare software, prepare the Structural Load Rating Summary (BBS 2942) for all applicable design and rating configurations and submit to the IDOT Local Bridge Unit for approval.
- k.(X) Furnish the LA with land survey, right of way dedications and temporary construction easements, including prints of the corresponding plats and deeds.
- l.(X) Locate section lines and reset monuments, as necessary.

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Kankakee County	Hampton, Lenzini & Renwick, Inc.	Kankakee	23-00304-00-BR

**EXHIBIT B
PROJECT SCHEDULE**

Notice to Proceed.....	June 1, 2023
Field Survey and Data Plotting.....	June - August, 2023
Environmental Surveys, Permitting.....	July, 2023 - April, 2024
Preliminary Designs.....	August 2023 - November 2023
Project Development Report.....	October, 2023-April, 2024
Contract Plans, Specifications and Estimates.....	March, 2024-September
Right-of-Way Documents.....	July, 2024
Project Letting.....	November, 2024

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Kankakee County	Hampton, Lenzi & Renwick, Inc.	Kankakee	23-00304-00-BR

**Exhibit C
Qualification Based Selection (QBS) Checklist**

The LPA must complete Exhibit D. If the value meets or will exceed the threshold in 50 ILCS 510, QBS requirements must be followed. Under the threshold, QBS requirements do not apply. The threshold is adjusted annually. If the value is under the threshold with federal funds being used, federal small purchase guidelines must be followed.

Form Not Applicable (engineering services less than the threshold)

Items 1-13 are required when using federal funds and QBS process is applicable. Items 14-16 are required when using State funds and the QBS process is applicable.

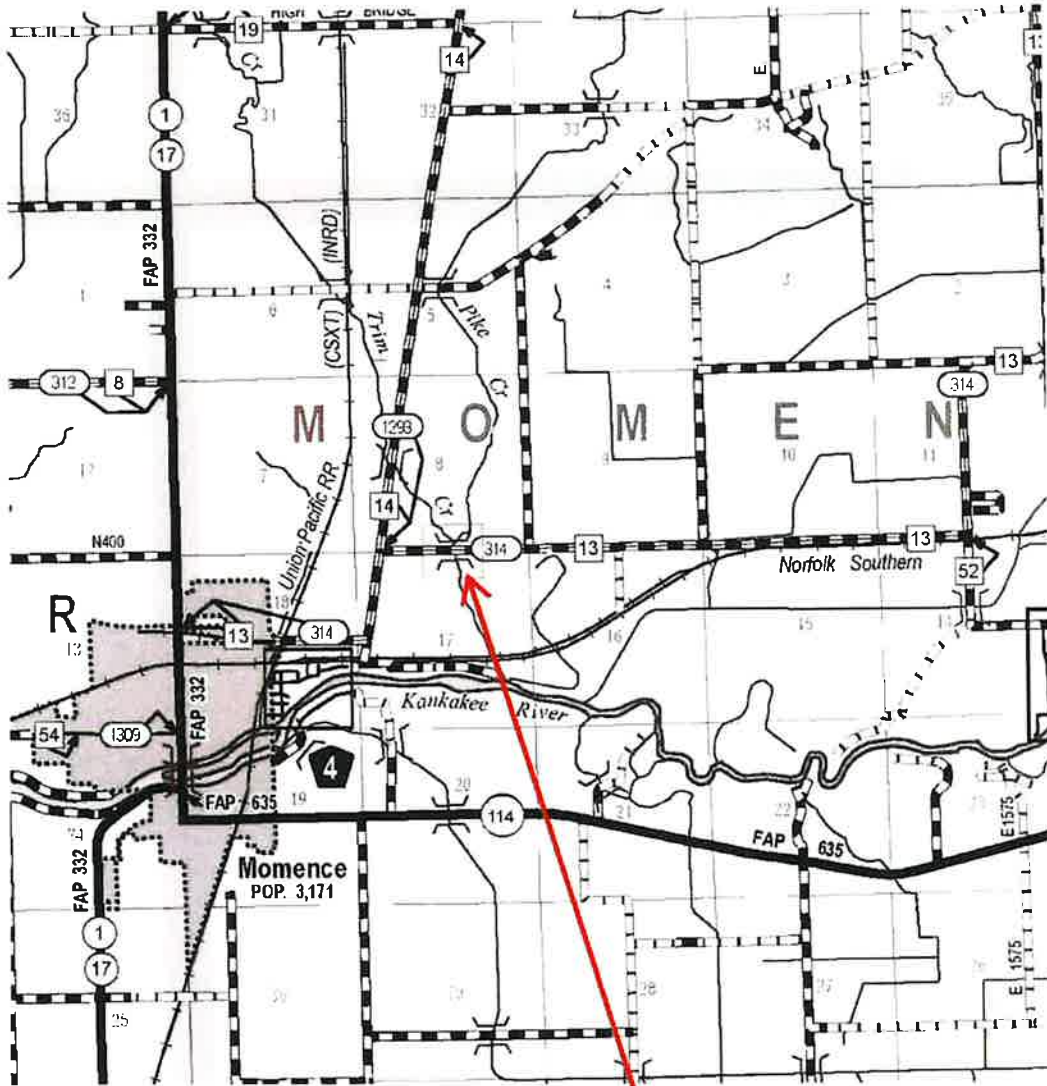
		No	Yes
1	Do the written QBS policies and procedures discuss the initial administration (procurement, management and administration) concerning engineering and design related consultant services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Do the written QBS policies and procedures follow the requirements as outlined in Section 5-5 and specifically Section 5-5.06 (e) of the BLRS Manual?	<input type="checkbox"/>	<input type="checkbox"/>
3	Was the scope of services for this project clearly defined?	<input type="checkbox"/>	<input type="checkbox"/>
4	Was public notice given for this project?	<input type="checkbox"/>	<input type="checkbox"/>
5	Do the written QBS policies and procedures cover conflicts of interest?	<input type="checkbox"/>	<input type="checkbox"/>
6	Do the written QBS policies and procedures use covered methods of verification for suspension and debarment?	<input type="checkbox"/>	<input type="checkbox"/>
7	Do the written QBS policies and procedures discuss the methods of evaluation?	<input type="checkbox"/>	<input type="checkbox"/>
Project Criteria		Weighting	
8	Do the written QBS policies and procedures discuss the method of selection?	<input type="checkbox"/>	<input type="checkbox"/>
Selection committee (titles) for this project			
Top three consultants ranked for this project in order			
1			
2			
3			
9	Was an estimated cost of engineering for this project developed in-house prior to contract negotiation?	<input type="checkbox"/>	<input type="checkbox"/>
10	Were negotiations for this project performed in accordance with federal requirements.	<input type="checkbox"/>	<input type="checkbox"/>
11	Were acceptable costs for this project verified?	<input type="checkbox"/>	<input type="checkbox"/>
12	Do the written QBS policies and procedures cover review and approving for payment, before forwarding the request for reimbursement to IDOT for further review and approval?	<input type="checkbox"/>	<input type="checkbox"/>
13	Do the written QBS policies and procedures cover ongoing and finalizing administration of the project (monitoring, evaluation, closing-out a contract, records retention, responsibility, remedies to violations or breaches to a contract, and resolution of disputes)?	<input type="checkbox"/>	<input type="checkbox"/>
14	QBS according to State requirements used?	<input type="checkbox"/>	<input type="checkbox"/>
15	Existing relationship used in lieu of QBS process?	<input type="checkbox"/>	<input type="checkbox"/>
16	LPA is a home rule community (Exempt from QBS).	<input type="checkbox"/>	<input type="checkbox"/>

R 13 E.

R 14 E.

T 32 N.

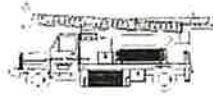
T 31 N.



Proposed Improvement
SN 046-3008
Section 23-00306-00-BR

Location Map

J. E. Safranski, P.E.



Business Phone: 815-223-6696

Fax Phone: 815-223-6659

E-Mail: mts37@comcast.net

Midwest Testing Services, Inc.

3705 Progress Boulevard

Peru, Illinois 61354

Proposal

March 23, 2023

Hampton Lenzini and Renwick, Inc.
3085 Stevenson Dr. Suite 201
Springfield, IL 62703

RE: Bridge Structure Borings
Section # 23-00306-00-BR
SN 046-3342
Kankakee County

Attn: Steve Megginson
swmegginson@hlreng.com
217-341-3659 c

DESCRIPTION	NO. OF UNITS	UNIT COST	TOTAL COST
Equipment Mobilization	1 each	\$1,100.00	\$1,100.00
Site Reconnaissance & JULIE Locates	1 each	\$300.00	\$300.00
2 Hollow Stem Auger Borings to 61' depth or auger refusal	102 feet soil	\$35.00	\$3,570.00
Estimate 10 ft of rock drilling	20 feet rock	\$50.00	\$1,000.00
Flagging and Signing	1 day	\$800.00	<u>\$800.00</u>
Minimum charge per boring \$1750			
		Proposal Estimate	\$6,770.00

Accepted by: _____

Title: _____

Company: _____

Date: _____

Geotechnical and Environmental Consulting

***Resolution of the County Board
Of
Kankakee County, Illinois***

**RESOLUTION AUTHORIZING THE COUNTY BOARD CHAIRMAN TO SIGN AN
ENGINEERING AGREEMENT WITH HAMPTON, LENZINI & RENWICK, INC. AND
APPROPRIATE MOTOR FUEL TAX (MFT) FUNDS TO DESIGN A BRIDGE REPLACEMENT
ON COUNTY HIGHWAY 14 IN MOMENCE TOWNSHIP**

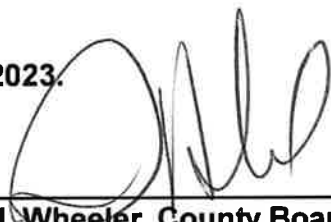
WHEREAS, Structure 046-3342, a deficient bridge identified by Section 23-00306-00-BR, located at 4500 N 12410 E (County Highway 14) in Momence Township, is in need of replacement, and

WHEREAS, at the Highways and Waterways Committee of the County Board of Kankakee County on May 18, 2023 did discuss and recommend approval of the appropriation of MFT funds for design of the bridge, and to authorize the County Board Chairman to sign the Engineering Agreement.

THEREFORE, BE IT RESOLVED, that the County of Kankakee will appropriate Motor Fuel Tax (MFT) funds for the design of the replacement of the bridge structure, and

THEREFORE, BE IT FURTHER RESOLVED, the County Board Chairman is authorized to sign the Engineering Agreement with Hampton, Lenzini & Renwick, Inc. in the total amount of \$79,000.00 for design of the proposed bridge structure.

APPROVED AND PASSED this 18th day of May, 2023.



Andrew H. Wheeler, County Board Chairman

I, **Dan Hendrickson, County Clerk** in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Kankakee County, at its adjourned meeting held at Kankakee, on May 18, 2023.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office in Kankakee, in said County, this 18th day of May, 2023.



Dan Hendrickson, County Clerk

(SEAL)



Local Public Agency Engineering Services Agreement

Using Federal Funds? [] Yes [x] No Agreement For: MFT PE Agreement Type: Original

LOCAL PUBLIC AGENCY

Local Public Agency: Kankakee County, County: Kankakee, Section Number: 23-00306-00-BR, Job Number: [], Project Number: [], Contact Name: Greg Heiden, Phone Number: (815) 933-1731, Email: gheiden@co.kankakee.il.us

SECTION PROVISIONS

Local Street/Road Name: CH 14 over Pike Creek, Key Route: CH 14 / FAS 1293, Length: 1000 ft, Structure Number: 046-3342 Ex

Location Termini: Sections 7/8; 1.7 miles northeast of Momence. Add Location, Remove Location buttons.

Project Description: Bridge Replacement: Surveys, Bridge Condition Report, BCR, Preliminary Bridge Design & Hydraulic Report, Environmental Coordination, Project Development Report, Design, PS&E, Right-of-Way Plats (Four).

Engineering Funding: [x] MFT/TBP [] State [] Other. Anticipated Construction Funding: [x] Federal [] MFT/TBP [] State [] Other. Surface Transportation Program.

AGREEMENT FOR

[x] Phase I - Preliminary Engineering [x] Phase II - Design Engineering

CONSULTANT

Prime Consultant (Firm) Name: Hampton, Lenzini & Renwick, Inc., Contact Name: Steven Megginson, Phone Number: (217) 546-3400, Email: swmegginson@hlreng.com, Address: 3085 Adlai Stevenson Drive, Suite 201, City: Springfield, State: IL, Zip Code: 62703

THIS AGREEMENT IS MADE between the above Local Public Agency (LPA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Project funding allotted to the LPA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT," will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Since the services contemplated under the AGREEMENT are professional in nature, it is understood that the ENGINEER, acting as an individual, partnership, firm or legal entity, qualifies for professional status and will be governed by professional ethics in its relationship to the LPA and the DEPARTMENT. The LPA acknowledges the professional and ethical status of the ENGINEER by entering into an AGREEMENT on the basis of its qualifications and experience and determining its compensation by mutually satisfactory negotiations.

WHEREVER IN THIS AGREEMENT or attached exhibits the following terms are used, they shall be interpreted to mean:

- Regional Engineer: Deputy Director, Office of Highways Project Implementation, Regional Engineer, Department of Transportation
Resident Construction Supervisor: Authorized representative of the LPA in immediate charge of the engineering details of the construction PROJECT
In Responsible Charge Contractor: A full time LPA employee authorized to administer inherently governmental PROJECT activities Company or Companies to which the construction contract was awarded

AGREEMENT EXHIBITS

The following EXHIBITS are attached hereto and made a part of hereof this AGREEMENT:

- EXHIBIT A: Scope of Services
- EXHIBIT B: Project Schedule
- EXHIBIT C: Qualification Based Selection (QBS) Checklist
- EXHIBIT D: Cost Estimate of Consultant Services (BLR 05513 or BLR 05514)
- EXHIBIT ___ : Direct Costs Check Sheet (attach BDE 436 when using Lump Sum on Specific Rate Compensation)
- Location Map
- HLR Hourly Rate Schedule
- MTS Proposal

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance of the Scope of Services presented in EXHIBIT A for the LPA in connection with the proposed improvements herein before described.
2. The Classifications of the employees used in the work shall be consistent with the employee classifications and estimated staff hours. If higher-salaried personnel of the firm, including the Principal Engineer, perform services that are to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
3. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections required as a result of the ENGINEER'S error, omissions or negligent acts without additional compensation. Acceptance of work by the LPA or DEPARTMENT will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or the responsibility for clarifying ambiguities.
4. That the ENGINEER will comply with applicable Federal laws and regulations, State of Illinois Statutes, and the local laws or ordinances of the LPA.
5. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LPA.
6. To invoice the LPA, The ENGINEER shall submit all invoices to the LPA within three months of the completion of the work called for in the AGREEMENT or any subsequent Amendment or Supplement.
7. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of US Department of Transportation (US DOT) assisted contract. Failure by the Engineer to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LPA deems appropriate.
8. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LPA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall be construed to relieve the ENGINEER of any responsibility for the fulfillment of this AGREEMENT.
9. For Preliminary Engineering Contracts:
 - (a) To attend meetings and visit the site of the proposed improvement when requested to do so by representatives of the LPA or the DEPARTMENT, as defined in Exhibit A (Scope of Services).
 - (b) That all plans and other documents furnished by the ENGINEER pursuant to the AGREEMENT will be endorsed by the ENGINEER and affixed the ENGINEER'S professional seal when such seal is required by law. Such endorsements must be made by a person, duly licensed or registered in the appropriate category by the Department of Professional Regulation of the State of Illinois. It will be the ENGINEER'S responsibility to affix the proper seal as required by the Bureau of Local Roads and Streets manual published by the DEPARTMENT.
 - (c) That the ENGINEER is qualified technically and is thoroughly conversant with the design standards and policies applicable for the PROJECT; and that the ENGINEER has sufficient properly trained, organized and experienced personnel to perform the services enumerated in Exhibit A (Scope of Services).
10. That the engineering services shall include all equipment, instruments, supplies, transportation and personnel required to perform the duties of the ENGINEER in connection with this AGREEMENT (See DIRECT COST tab in BLR 05513 or BLR 05514).

II. THE LPA AGREES,

1. To certify by execution of this AGREEMENT that the selection of the ENGINEER was performed in accordance with the Professional Services Selection Act (50 ILCS 510) (Exhibit C).
2. To furnish the ENGINEER all presently available survey data, plans, specifications, and project information.
3. To pay the ENGINEER:
 - (a) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
 - (b) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and DEPARTMENT a sum of money equal to the basic fee as determined in this AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER

shall be due and payable to the ENGINEER.

(c) For Non-Federal County Projects - (605 ILCS 5/5-409)

- (1) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER. Such payments to be equal to the value of the partially completed work in all previous partial payments made to the ENGINEER.
- (2) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and STATE, a sum of money equal to the basic fee as determined in the AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

4. To pay the ENGINEER as compensation for all services rendered in accordance with the AGREEMENT on the basis of the following compensation method as discussed in 5-5.10 of the BLR Manual.

Method of Compensation:

Percent

Lump Sum

Specific Rate \$79,000.00 (Maximum Fee \$150,000)

Cost plus Fixed Fee: Fixed

Total Compensation = DL + DC + OH + FF

Where:

DL is the total Direct Labor,

DC is the total Direct Cost,

OH is the firm's overhead rate applied to their DL and

FF is the Fixed Fee.

Where FF = (0.33 + R) DL + %SubDL, where R is the advertised Complexity Factor and %SubDL is 10% profit allowed on the direct labor of the subconsultants.

The Fixed Fee cannot exceed 15% of the DL + OH.

5. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this AGREEMENT. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.).

III. IT IS MUTUALLY AGREED,

1. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General, and the DEPARTMENT; the Federal Highways Administration (FHWA) or any authorized representative of the federal government, and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the DEPARTMENT for the recovery of any funds paid by the DEPARTMENT under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
2. That the ENGINEER shall be responsible for any all damages to property or persons out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LPA, the DEPARTMENT, and their officers, agents and employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
The LPA will notify the ENGINEER of any error or omission believed by the LPA to be caused by the negligence of the ENGINEER as soon as practicable after the discovery. The LPA reserves the right to take immediate action to remedy any error or omission if notification is not successful; if the ENGINEER fails to reply to a notification; or if the conditions created by the error or omission are in need of urgent correction to avoid accumulation of additional construction costs or damages to property and reasonable notice is not practicable.
3. This AGREEMENT may be terminated by the LPA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LPA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data, if any from soil survey and subsurface investigation with the understanding that all such materials becomes the property of the LPA. The LPA will be responsible for reimbursement of all eligible expenses incurred under the terms of this AGREEMENT up to the date of the written notice of termination.

4. In the event that the DEPARTMENT stops payment to the LPA, the LPA may suspend work on the project. If this agreement is suspended by the LPA for more than thirty (30) calendar days, consecutive or in aggregate, over the term of this AGREEMENT, the ENGINEER shall be compensated for all services performed and reimbursable expenses incurred prior to receipt of notice of suspension. In addition, upon the resumption of services the LPA shall compensate the ENGINEER, for expenses incurred as a result of the suspension and resumption of its services, and the ENGINEER's schedule and fees for the remainder of the project shall be equitably adjusted.
5. This AGREEMENT shall continue as an open contract and the obligations created herein shall remain in full force and effect until the completion of construction of any phase of professional services performed by others based upon the service provided herein. All obligations of the ENGINEER accepted under this AGREEMENT shall cease if construction or subsequent professional services are not commenced within 5 years after final payment by the LPA.
6. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and have harmless the LPA, the DEPARTMENT, and their officers, employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
7. The ENGINEER and LPA certify that their respective firm or agency:
 - (a) has not employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for the LPA or the ENGINEER) to solicit or secure this AGREEMENT,
 - (b) has not agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - (c) has not paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for the LPA or the ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - (d) that neither the ENGINEER nor the LPA is/are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - (e) has not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
 - (f) are not presently indicated for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph and
 - (g) has not within a three-year period preceding this AGREEMENT had one or more public transaction (Federal, State, local) terminated for cause or default.

Where the ENGINEER or LPA is unable to certify to any of the above statements in this clarification, an explanation shall be attached to this AGREEMENT.

8. In the event of delays due to unforeseeable causes beyond the control of and without fault or negligence of the ENGINEER no claim for damages shall be made by either party. Termination of the AGREEMENT or adjustment of the fee for the remaining services may be requested by either party if the overall delay from the unforeseen causes prevents completion of the work within six months after the specified completion date. Examples of unforeseen causes included but are not limited to: acts of God or a public enemy; acts of the LPA, DEPARTMENT, or other approving party not resulting from the ENGINEER's unacceptable services; fire; strikes; and floods.

If delays occur due to any cause preventing compliance with the PROJECT SCHEDULE, the ENGINEER shall apply in writing to the LPA for an extension of time. If approved, the PROJECT SCHEDULE shall be revised accordingly.

9. This certification is required by the Drug Free Workplace Act (30 ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the DEPARTMENT unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to suspension of contract or grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the DEPARTMENT for at least one (1) year but not more than (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership or an entity with twenty-five (25) or more employees at the time of issuing the grant or a department, division or other unit thereof, directly responsible for the specific performance under contract or grant of \$5,000 or more from the DEPARTMENT, as defined the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- (a) Publishing a statement:
 - (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
 - (2) Specifying actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than (5) days after such conviction.
- (b) Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;

- (2) The grantee's or contractor's policy to maintain a drug free workplace;
 - (3) Any available drug counseling, rehabilitation and employee assistance program; and
 - (4) The penalties that may be imposed upon an employee for drug violations.
- (c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
 - (d) Notifying the contracting, or granting agency within ten (10) days after receiving notice under part (b) of paragraph (3) of subsection (a) above from an employee or otherwise, receiving actual notice of such conviction.
 - (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program.
 - (f) Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act, the ENGINEER, LPA and the Department agree to meet the PROJECT SCHEDULE outlined in EXHIBIT B. Time is of the essence on this project and the ENGINEER's ability to meet the PROJECT SCHEDULE will be a factor in the LPA selecting the ENGINEER for future projects. The ENGINEER will submit progress reports with each invoice showing work that was completed during the last reporting period and work they expect to accomplish during the following period.

10. Due to the physical location of the project, certain work classifications may be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.). -

11. For Preliminary Engineering Contracts:

- (a) That tracing, plans, specifications, estimates, maps and other documents prepared by the ENGINEER in accordance with this AGREEMENT shall be delivered to and become the property of the LPA and that basic survey notes, sketches, charts, CADD files, related electronic files, and other data prepared or obtained in accordance with this AGREEMENT shall be made available, upon request to the LPA or to the DEPARTMENT, without restriction or limitation as to their use. Any re-use of these documents without the ENGINEER involvement shall be at the LPA's sole risk and will not impose liability upon the ENGINEER.
- (b) That all reports, plans, estimates and special provisions furnished by the ENGINEER shall conform to the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Manual or any other applicable requirements of the DEPARTMENT, it being understood that all such furnished documents shall be approved by the LPA and the DEPARTMENT before final acceptance. During the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.

AGREEMENT SUMMARY

Prime Consultant (Firm) Name	TIN/FEIN/SS Number	Agreement Amount
Hampton, Lenzini & Renwick, Inc.	36-2555986	\$72,230.00
Subconsultants	TIN/FEIN/SS Number	Agreement Amount
Midwest Testing Service, Inc.		\$6,770.00
Subconsultant Total		
Prime Consultant Total		\$79,000.00
Total for all work		\$79,000.00

AGREEMENT SIGNATURES

Executed by the LPA:

Attest: The

Local Public Agency Type
County

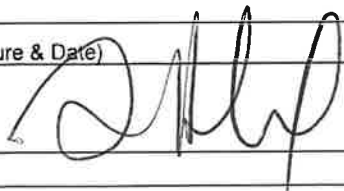
 of

Local Public Agency
Kankakee County

By (Signature & Date)

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 By (Signature & Date)


--

Local Public Agency

Kankakee County

 Local Public Agency Type

County

 Clerk Title

County Board Chairperson

(SEAL)

Executed by the ENGINEER:

Attest:

Prime Consultant (Firm) Name
Hampton, Lenzini & Renwick, Inc.

By (Signature & Date)

 04/28/2023

 By (Signature & Date)

 04/28/2023
--

Title

Senior Structural Engineer

 Title

Vice President

APPROVED:

Regional Engineer, Department of Transportation (Signature & Date)

--

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Kankakee County	Hampton, Lenzini & Renwick, Inc.	Kankakee	23-00306-00-BR

**EXHIBIT A
SCOPE OF SERVICES**

To perform or be responsible for the performance of the engineering services for the LPA, in connection with the PROJECT herein before described and enumerated below

- a. (X) Make such detailed surveys as are necessary for the preparation of detailed roadway plans;
- b.(X) Make stream and flood plain hydraulic surveys and gather high water data and flood histories for the preparation of a HEC Ras Hydraulic Model and Scour Evaluation for the detailed bridge plans.
- c. (X) Make or cause to be made such soil surveys or subsurface investigations including borings and soil profiles and analyses thereof as may be required to furnish sufficient data for the design of the proposed improvement. Such investigations are to be made in accordance with the current requirements of the DEPARTMENT.
- d.(X) Prepare the necessary environmental documents in accordance with the procedures adopted by the Illinois Department of Transportation, Bureau of Local Roads and Streets, including a wetland delineation, Bat Assessment, and ESR submittal. A PESA and PSI can be completed as needed, but are not are not included in the project fee upper limit.
- e.() Make or cause to be made such traffic studies and counts and special intersection studies as may be required to furnish sufficient data for the design of the proposed improvement.
- f.(X) Prepare Army Corps of Engineers Permit, Division of Water Resources Permit Bridge waterway sketch and/or Channel Change sketch, Utility plan. (IDNR review fees are not anticipated and not included in contract)
- g.(X) Prepare Preliminary Bridge Design and Hydraulic Report, Bridge Condition Report. The BCR will include an economic analysis and justification of proposed improvements for superstructure replacement or full structure replacement. A HEC-RAS model will be completed with high water effects on roadway overflows and bridge approaches, a scour evaluation and Countermeasure designs.
- h.(X) Prepare the Project Development Report and variance requests; attend FHWA/IDOT Coordination Meeting when required by the DEPARTMENT.
- i.(X) Make complete general and detailed plans, special provisions, proposals and estimates of cost & time; furnish the LA with necessary electronic and paper copies of the plans, special provisions, proposals, and estimates.
- j.(X) Develop a structural model and load rating using AASHTOWare software, prepare the Structural Load Rating Summary (BBS 2942) for all applicable design and rating configurations and submit to the IDOT Local Bridge Unit for approval.
- k.(X) Furnish the LA with land survey, right of way dedications and temporary construction easements, including prints of the corresponding plats and deeds.
- l.(X) Locate section lines and reset monuments, as necessary.

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Kankakee County	Hampton, Lenzini & Renwick, Inc.	Kankakee	23-00306-00-BR

**EXHIBIT B
PROJECT SCHEDULE**

Notice to Proceed.....	June 1, 2023
Field Survey and Data Plotting.....	June - August, 2023
Environmental Surveys, Permitting.....	July, 2023 - April, 2024
Preliminary Designs.....	August 2023 - November 2023
Project Development Report.....	October, 2023-April, 2024
Contract Plans, Specifications and Estimates.....	March, 2024-September
Right-of-Way Documents.....	July, 2024
Project Letting.....	November, 2024

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Kankakee County	Hampton, Lenzini & Renwick, Inc.	Kankakee	23-00306-00-BR

**Exhibit C
Qualification Based Selection (QBS) Checklist**

The LPA must complete Exhibit D. If the value meets or will exceed the threshold in 50 ILCS 510, QBS requirements must be followed. Under the threshold, QBS requirements do not apply. The threshold is adjusted annually. If the value is under the threshold with federal funds being used, federal small purchase guidelines must be followed.

Form Not Applicable (engineering services less than the threshold)

Items 1-13 are required when using federal funds and QBS process is applicable. Items 14-16 are required when using State funds and the QBS process is applicable.

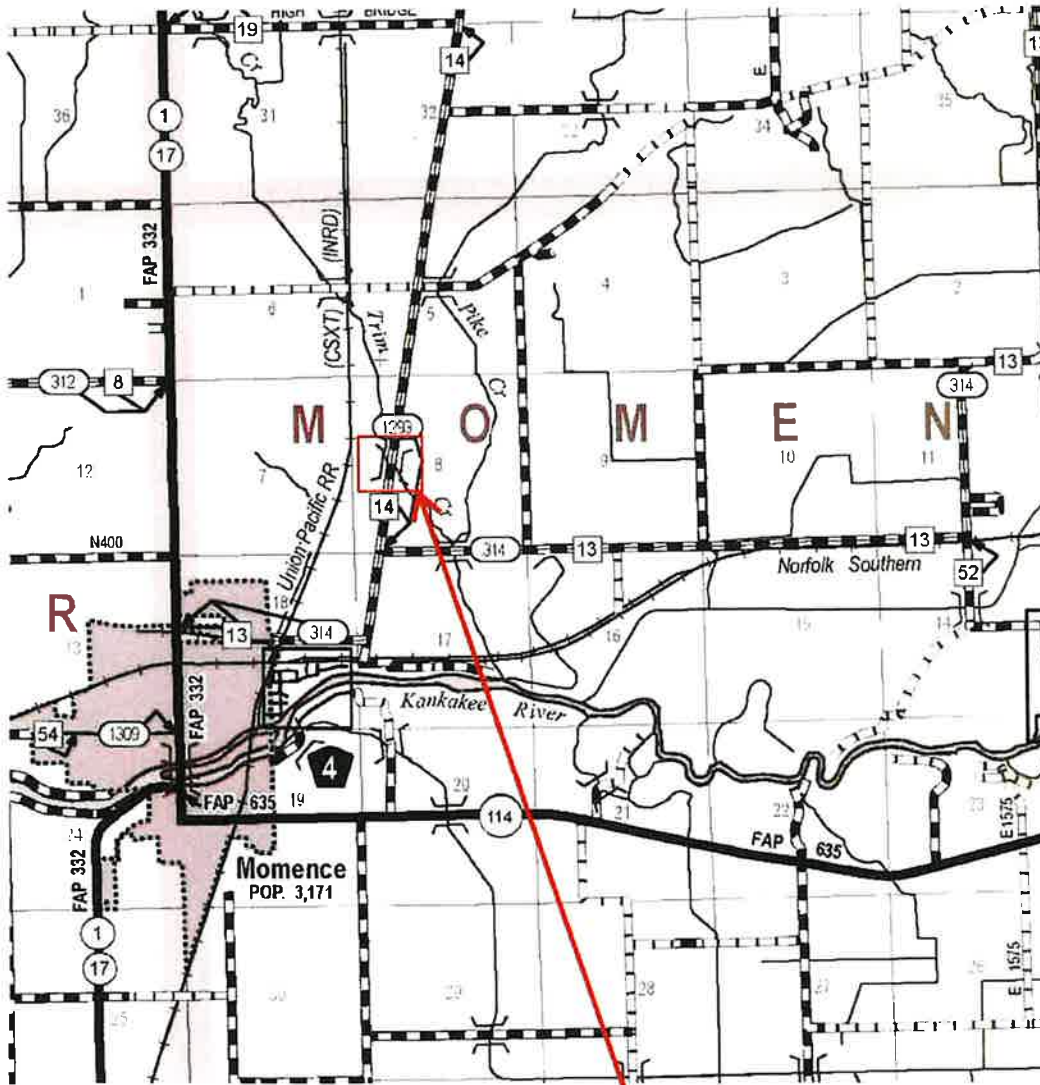
		No	Yes
1	Do the written QBS policies and procedures discuss the initial administration (procurement, management and administration) concerning engineering and design related consultant services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Do the written QBS policies and procedures follow the requirements as outlined in Section 5-5 and specifically Section 5-5.06 (e) of the BLRS Manual?	<input type="checkbox"/>	<input type="checkbox"/>
3	Was the scope of services for this project clearly defined?	<input type="checkbox"/>	<input type="checkbox"/>
4	Was public notice given for this project?	<input type="checkbox"/>	<input type="checkbox"/>
5	Do the written QBS policies and procedures cover conflicts of interest?	<input type="checkbox"/>	<input type="checkbox"/>
6	Do the written QBS policies and procedures use covered methods of verification for suspension and debarment?	<input type="checkbox"/>	<input type="checkbox"/>
7	Do the written QBS policies and procedures discuss the methods of evaluation?	<input type="checkbox"/>	<input type="checkbox"/>
Project Criteria		Weighting	
8	Do the written QBS policies and procedures discuss the method of selection?	<input type="checkbox"/>	<input type="checkbox"/>
Selection committee (titles) for this project			
Top three consultants ranked for this project in order			
1			
2			
3			
9	Was an estimated cost of engineering for this project developed in-house prior to contract negotiation?	<input type="checkbox"/>	<input type="checkbox"/>
10	Were negotiations for this project performed in accordance with federal requirements.	<input type="checkbox"/>	<input type="checkbox"/>
11	Were acceptable costs for this project verified?	<input type="checkbox"/>	<input type="checkbox"/>
12	Do the written QBS policies and procedures cover review and approving for payment, before forwarding the request for reimbursement to IDOT for further review and approval?	<input type="checkbox"/>	<input type="checkbox"/>
13	Do the written QBS policies and procedures cover ongoing and finalizing administration of the project (monitoring, evaluation, closing-out a contract, records retention, responsibility, remedies to violations or breaches to a contract, and resolution of disputes)?	<input type="checkbox"/>	<input type="checkbox"/>
14	QBS according to State requirements used?	<input type="checkbox"/>	<input type="checkbox"/>
15	Existing relationship used in lieu of QBS process?	<input type="checkbox"/>	<input type="checkbox"/>
16	LPA is a home rule community (Exempt from QBS).	<input type="checkbox"/>	<input type="checkbox"/>

R 13 E.

R 14 E.

T 32 N.

T 31 N.



Proposed Improvement
SN 046-3342
Section 23-00307-00-BR

Location Map

Exhibit A – Hourly Rate Schedule

<u>Grade Classification of Employee</u>	<u>HLR 2023 Hourly Rate</u>
Principal	\$230.00
Engineer 6	205.00
Engineer 5	185.00
Engineer 4	180.00
Engineer 3	160.00
Engineer 2	130.00
Engineer 1	115.00
Structural 2	225.00
Structural 1	185.00
Technician 3	155.00
Technician 2	125.00
Technician 1	100.00
Intern/ Temp	65.00
Land Acquisition	165.00
Survey 2	155.00
Survey 1	120.00
Environmental 3	175.00
Environmental 2	130.00
Environmental 1	100.00
Administration 2	145.00
Administration 1	85.00

The hourly rate itemized above shall be effective the date the parties hereunto entering this AGREEMENT have affixed their hands and seals and shall remain in effect until December 31, 2023. In the event services of the ENGINEER extend beyond December 31, 2023, the hourly rates will be adjusted yearly to compensate for increases or decreases in the salary structure of the ENGINEER that are in effect at that time. The stated upper limit of compensation will remain in effect.

J. E. Safranski, P.E.



Business Phone: 815-223-6696

Fax Phone: 815-223-6659

E-Mail: mts37@comcast.net

Midwest Testing Services, Inc.

3705 Progress Boulevard
Peru, Illinois 61354

Proposal

March 23, 2023

Hampton Lenzini and Renwick, Inc.
3085 Stevenson Dr. Suite 201
Springfield, IL 62703

RE: Bridge Structure Borings
Section # 23-00307-00-BR
SN 046-3008
Kankakee County

Attn: Steve Megginson
swmegginson@hlreng.com
217-341-3659 c

DESCRIPTION	NO. OF UNITS	UNIT COST	TOTAL COST
Equipment Mobilization	1 each	\$1,100.00	\$1,100.00
Site Reconnaissance & JULIE Locates	1 each	\$300.00	\$300.00
2 Hollow Stem Auger Borings to 61' depth or auger refusal	102 feet soil	\$35.00	\$3,570.00
Estimate 10 ft of rock drilling	20 feet rock	\$50.00	\$1,000.00
Flagging and Signing	1 day	\$800.00	<u>\$800.00</u>
Minimum charge per boring \$1750			
		Proposal Estimate	\$6,770.00

Accepted by: _____
Title: _____

Company: _____
Date: _____

Geotechnical and Environmental Consulting

***Resolution of the County Board
Of
Kankakee County, Illinois***

WHEREAS, on May 18, 2023 bids were received and opened and the committee on Highway & Buildings of the Kankakee County Board met to consider the bids for the public highway improvements now coming under the jurisdiction of the Kankakee County Board,

WHEREAS, the said Committee determined that the following qualified bidders submitted the low bids as listed below for the work herein described and did award the bids subject to the confirmation of this County Board.

WHEREAS, the said Committee recommends that the confirmation of the award of the contracts be as follows:

<u>BIDDER</u>	<u>JOB</u>	<u>AMOUNT</u>
TOBEY'S CONSTRUCTION & CARTAGE PO BOX 588 HERSCHER, IL 60941	SEC. 17-02124-00-BR BOURBONNAIS	\$511,586.00
KVCC 4356 W ROUTE 17 KANKAKEE, IL 60901	SEC. 23-10000-00-GM OTTO	\$161,927.76

BE IT FURTHER RESOLVED, that the County Board of Kankakee County confirm the award of the foregoing contracts heretofore awarded by the Highway & Buildings Committee contingent on IDOT approval; and, subject to the confirmation hereby enacted.

ADOPTED AND PASSED THIS 13th DAY OF JUNE, 2023.

ATTEST:



DAN HENDRICKSON, COUNTY CLERK
(SEAL)



ANDREW H. WHEELER
COUNTY BOARD CHAIRMAN

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: AUTHORIZING THE COUNTY BOARD CHAIRMAN OR DESIGNEE TO ENTER INTO AN AGGREGATION PROGRAM FOR ELECTRIC LOAD

WHEREAS, in 2012 the residents of Kankakee County passed a referendum to participate in electric aggregation pursuant to 20 ILCS 3855/1-92; and,

WHEREAS, the County hired NIMEC in 2012 to solicit bids from multiple suppliers in an opt-out program and to consult with the County in a decision to select the supplier that best meets the County's needs; and,

WHEREAS, by Resolution Number 2020-06-02-63 the County renewed its agreement with NIMEC allowing the later to solicit bids from multiple suppliers and consult with the County in the decision to select the supplier that best meets the County's needs and,

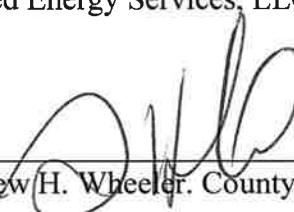
WHEREAS, NIMEC has solicited prices and bids from Com Ed and three suppliers; and,

WHEREAS, the most beneficial pricing for county residents came from the MC Squared Energy Services, LLC proposal for a term of one (1) year; and

WHEREAS, the Finance Committee at its regularly scheduled meeting of May 24, 2023 after review and discussion, recommends that the County Board Chairman or his designee is hereby authorized to sign and coordinate an electric aggregation plan with MC Squared Energy Services, LLC for a term of one (1) year.

NOW, THEREFORE BE IT FURTHER RESOLVED, by the Kankakee County Board that the County Board Chairman or his designee is hereby authorized to sign and coordinate an electric aggregation plan of operation and governance with municipalities within Kankakee County for a term of one (1) year with MC Squared Energy Services, LLC.

PASSED and adopted this 13th day of June. 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:


Dan Hendrickson, County Clerk

Resolution of the County Board of Kankakee County, Illinois

RE: ZBA CASE #23-07; VARIANCE TO SECTION 121-281.C (LOCATION OF ACCESSORY STRUCTURE - POOL) IN SECTION 25 OF LIMESTONE TOWNSHIP

WHEREAS, an application pursuant to the terms of the Kankakee County Zoning Ordinance, has been filed by Michael Brown & Christina Spenard, property owners and applicants in the Office of the County Clerk of Kankakee County for a Variance to Section 121-281.c (Location of Accessory Structure - Pool) on a parcel legally described herein Exhibit A, a copy of which is attached; and,

WHEREAS, the Zoning Board of Appeals held a duly noticed public hearing, on the application on May 15, 2023 and from the testimony and evidence presented findings were made as described in Exhibit B, a copy is attached and the ZBA recommends that the request of Michael Brown & Christina Spenard, property owners and applicants, be approved; and,

WHEREAS, the Planning, Zoning, and Agriculture Committee (PZA), at its regularly scheduled and duly noticed meeting of May 17, 2023 having reviewed, discussed and considered the matter, has approved the request and adopted the findings and recommendation of the Zoning Board of Appeals, Exhibit B; and,

WHEREAS, all matters required by law of the State of Illinois and the Zoning Ordinance of Kankakee County have been completed; and,

WHEREAS, the County Board at its regularly scheduled meeting of June 13, 2023 after review, discussion, and consideration, agrees with the findings of the Zoning Board of Appeals and committee minutes of the PZA Committee, and finds that the conclusions expressed are both reasonable and rationally supported by the evidence presented, and the variance will not be detrimental to the public health, safety, and economic and general welfare.


NOW, THEREFORE, be it resolved by the Kankakee County Board, State of Illinois as follows:

1. The findings of the Zoning Board of Appeals are hereby approved, confirmed, ratified, and adopted and the conclusions of the Planning, Zoning and Agriculture Committee based upon those findings are rational and in the public interest.
2. The findings, conclusions and recommendation expressed in the minutes of the Planning, Zoning, and Agriculture Committee meeting of May 17, 2023 are also

supported by the record and are in the public interest and are also approved, confirmed, ratified and adopted.

3. Variance to Section 121-281.c (Location of Accessory Structure - Pool) be approved on a parcel legally described in Exhibit A, a copy of which is attached herein and made a part hereof.

PASSED and adopted this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

EXHIBIT A (ZBA CASE#23-07)

LEGAL DESCRIPTION:

Lot 28 Vaughan Dale Meadows, being a subdivision of part of the Northwest quarter of the Southwest quarter of Section 25, and part of the Northeast quarter of the Southeast quarter of Section 26, all in Township 31 North, Range 11 East of the Third Principal Meridian, in Kankakee County, Illinois.

EXHIBIT B (ZBA CASE#23-07)

Kankakee County Zoning Board of Appeals

Mr. Gene Rademacher, Chairman

189 East Court Street
Kankakee, IL 60901
(815) 937-2940

FINDINGS OF FACT AND RECOMMENDATION
OF THE KANKAKEE COUNTY ZONING BOARD OF APPEALS

This is the findings of fact and the recommendation of the Kankakee County Zoning Board of Appeals concerning an application from Michael Brown and Christina Spenard in **ZBA Case No. 23-07**. The owners and applicants, Michael Brown and Christina Spenard, are seeking a variance to Sec. 121-281.c to permit the construction of an above ground pool in the side yard of the home located at 1805 W. Tower Dr., Kankakee, IL. The property is a corner lot with the home facing south. The Kankakee County Zoning Ordinance requires that swimming pools be located in the rear yard, however, this property does not have a rear yard.

After due notice required by law, the Zoning Board of Appeals held a public hearing for this case on May 15, 2023 in the County Board Room, 4th Floor, Kankakee County Administration Building, Kankakee, Illinois, and hereby report their findings of fact and their recommendation as follows:

Site Information: See Staff Report (attached herewith).

Public Comments: There was no public comment. See transcripts for details.

Analysis of Four Standards: After considering all the evidence and testimony presented at the public hearing, the Board makes the following analysis of the four (4) standards listed in Section 17.03.G5 (Standards for Variances) of the *Kankakee County Zoning Ordinance* that must all be found in the affirmative prior to recommending granting of the petition.

- 1. That a particular hardship to the owner would result, as distinguished from a mere inconvenience, if the letter of the regulations were to be carried out.**

The Board finds that this property has a limited backyard due to it being a corner lot.

- 2. That the conditions for this request are unique to the property in question and would not apply, generally, to other property with the same zoning classification.**

The Board finds that it is a corner lot.

- 3. That the granting of the variance will be/not be detrimental to the public welfare or injurious to the property or improvements in the neighborhood in which the property is located.**

The Board finds that the variance will not be detrimental to the public welfare or injurious to the property or improvements in the neighborhood in which the property is located.

- 4. That the variance will not impair an adequate supply of light and air to adjacent property, substantially increase the congestion of the public street, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values within the neighborhood.**

The Board finds that the variance will not impair an adequate supply of light and air to adjacent property, substantially increase the congestion of the public street, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values within the neighborhood.

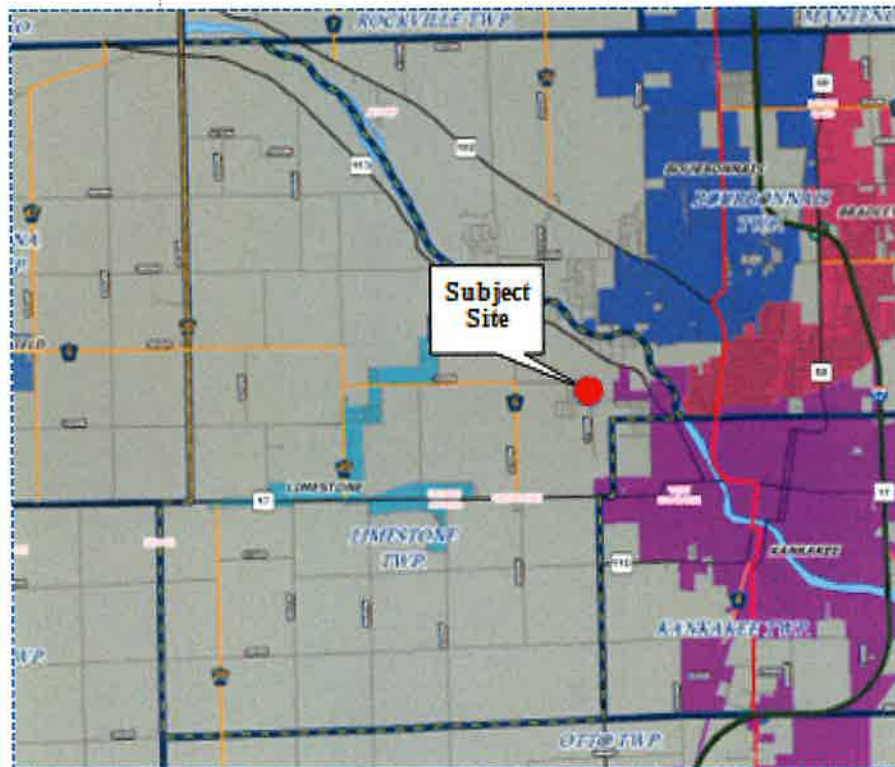
Recommendation: We find that the proposed variance does meet all the standards for recommending granting as found in Section 17.03.G5 of the *Kankakee County Zoning Ordinance* and that such request is in the public interest. Therefore, the Zoning Board of Appeals hereby recommends that the variance regarding the location of a pool in the side yard be approved on the property described above.

Roll Call Vote: The roll call vote was six (6) members for the motion to recommend approval, zero (0) opposed.

Respectfully submitted this 15th day of May, 2023 by the Kankakee County Zoning Board of Appeals.

Gene Rademacher, Chairman – Aye
Willie Ames – Aye
Jason O’Connor – Aye
Dennis Martin-Absent
Elizabeth Scanlon – Aye
David DeYoung – Aye
Brett Harrod - Aye

Exhibit A – Location Map, Limestone Township



Location Map - Limestone Township

ZBA CASE 23-07

STAFF REPORT

Michael Brown & Christina Spenard (Applicant & Owner)
Variance 121-281.c (Location of Accessory Structure—Pool)
P.I. No. 07-08-25-301-011
Limestone Township



Kankakee County Planning Department
189 E. Court Street, Room 201
Kankakee, IL 60901
Phone: 815-937-2940 Fax: 815-937-2974
Email: planning@k3county.net

Prepared By: Delbert Skimerhorn, Sr., AICP, GISP, CFM,
Director of Planning & GIS

Background

The owners and applicants, Michael Brown and Christina Spenard, are seeking a variance to Sec. 121-281.c to permit the construction of an above ground pool in the side yard of the home located at 1805 W. Tower Dr., Kankakee, IL. The property is a corner lot with the home facing south. The Kankakee County Zoning Ordinance requires that swimming pools be located in the rear yard, however, this property does not have a rear yard. An aerial photograph of the general area can be seen on the left.

Finding of Fact Responses - Variance

The following sections highlight the Petitioner's responses to the findings and the Planning Department's comments for the proposed variance:

A. WOULD A PARTICULAR HARDSHIP TO THE OWNER RESULT, AS DISTINGUISHED FROM A MERE INCONVENIENCE, IF THE LETTER OF THE REGULATIONS WERE TO BE CARRIED OUT, I.E., BECAUSE OF THE PARTICULAR EXISTING USE, PHYSICAL SURROUNDINGS, SHAPE OR TOPOGRAPHICAL CONDITIONS OF THE PROPERTY IN QUESTION.

Petitioner's Response: "We have a very limited back yard due to being a corner lot."

Planning Department Analysis:

The fact that this property is a corner lot coupled with the fact that the home was situated facing south along Tower Drive leaves the property with no rear yard for any accessory structures that would be required to be in the rear yard. As such, the hardship in this case is the configuration of the lot along with the location of the home, both of which, are outside of the owners ability to change or control.

B. HOW ARE THE CONDITIONS FOR THIS REQUEST UNIQUE TO THE PROPERTY IN QUESTION THAT WOULD NOT APPLY, GENERALLY, TO OTHER PROPERTY WITH THE SAME ZONING CLASSIFICATION?

Petitioner's Response: "It is a corner lot."

Planning Department Analysis:

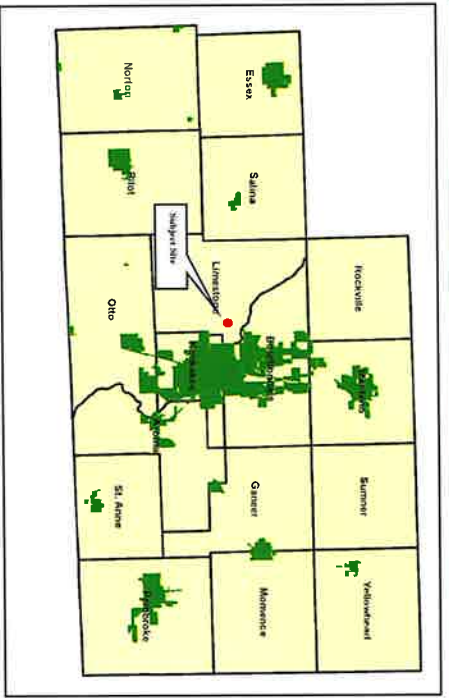
As stated previously, the fact that it is a corner lot coupled with the location of the home makes this situation somewhat unique and would not generally be found on other properties in the R1-Single Family Residential District.

C. WILL THE GRANTING OF THE VARIANCE BE DETRIMENTAL TO THE PUBLIC WELFARE OR INJURIOUS TO THE PROPERTY OR IMPROVEMENTS IN THE NEIGHBORHOOD IN WHICH THE PROPERTY IS LOCATED?

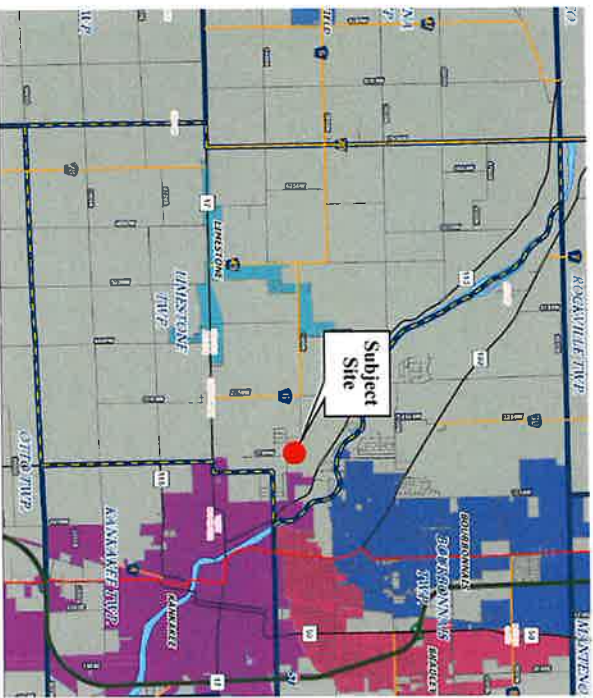
Petitioner's Response: "No."



Site Map



Location Map - Kankakee County



Location Map - Limestone Township

Planning Department Analysis:
 Providing that the building codes for a swimming pool are met, staff does not feel that the granting of the variance would be detrimental to the public welfare or injurious to property or improvements in the neighborhood.

- D. WILL THE VARIANCE IMPAIR AN ADEQUATE SUPPLY OF LIGHT AND AIR TO ADJACENT PROPERTY, SUBSTANTIALLY INCREASE THE CONGESTION OF THE PUBLIC STREET, INCREASE THE DANGER OF FIRE, ENDANGER THE PUBLIC SAFETY, OR SUBSTANTIALLY DIMINISH OR IMPAIR PROPERTY VALUES WITHIN THE NEIGHBORHOOD.

Petitioner's Response: " No. "

Planning Department Analysis:

Staff does not believe that the granting of the variance will impair an adequate supply of light and air to adjacent property, substantially increase the congestion of the public street, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values within the neighborhood.



Subject site looking north from Tower Drive.

1. Reference:

Hearing Date: May 8, 2023
Applicant's Name: Michael Brown & Christina Spenard
Land Owner's Name: Same
Legal Counsel: None

8. Comprehensive Plan Designation:

Kankakee County: Community Development Area
Municipality: N/A
Township: N/A

2. Location:

Property Location: 1805 W. Tower Drive, Kankakee, IL
Township: Limestone Township.
Parcel Number: 05-11-27-200-006
911 Address: 1805 W. Tower Drive, Kankakee, IL
Existing Land Use: Residential
Existing Zoning: R1-Single Family Residential
Applicant Request: Variance—Pool Location

9. Distance to Public Services and Facilities:

Police Protection: Kankakee County – 5 miles.
Fire Protection: Limestone Fire Protection District– 4 Miles.
School District: Limestone– 4 Miles.
Sewer: KRMA– On site.
Water: Aqua– On site.

3. Dimensions:

Size of Parcel: 15,400 s.f.
Road Frontage: 171.2'
Parcel Depth: 90'
Parcel History: Created Before 1967

10. Miscellaneous Information:

County Board District: Nine (9) - Mr. Long

4. Existing Land Use Features:

Public Road: Tower Drive
Floodplain: None
Wetland: None

5. Surrounding Zoning:

North: R1-Single Family Residential
West: R1-Single Family Residential
South: R1-Single Family Residential
East: R1-Single Family Residential

6. Surrounding Land Use:

North: Residential
West: Residential
South: Residential
East: Agriculture

7. Municipal Planning Boundary:

Nearest Municipality: City of Kankakee
Distance: 1/2 mile east.

Resolution of the County Board of Kankakee County, Illinois

RE: ZBA CASE #23-08; REZONING FROM A1-AGRICULTURAL DISTRICT TO RE-RURAL ESTATE DISTRICT AND VARIANCE TO SECTION 121-148.D (LOT SIZE) IN SECTION 11 OF GANEER TOWNSHIP

WHEREAS, an application pursuant to the terms of the Kankakee County Zoning Ordinance, has been filed by Haylie Marrs, property owner and applicant in the Office of the County Clerk of Kankakee County for a Rezoning from A1-Agricultural District to RE-Rural Estates District and a Variance to Section 121-148.d (Lot Size) on a parcel legally described herein Exhibit A, a copy of which is attached; and,

WHEREAS, the Zoning Board of Appeals held a duly noticed public hearing, on the application on May 15, 2023 and from the testimony and evidence presented findings were made as described in Exhibit B, a copy is attached and the ZBA recommends that the request of Haylie Marrs, property owner and applicant, be approved; and,

WHEREAS, the Planning, Zoning, and Agriculture Committee (PZA), at its regularly scheduled and duly noticed meeting of May 17, 2023 having reviewed, discussed and considered the matter, has approved the request and adopted the findings and recommendation of the Zoning Board of Appeals, Exhibit B; and,

WHEREAS, all matters required by law of the State of Illinois and the Zoning Ordinance of Kankakee County have been completed; and,

WHEREAS, the County Board at its regularly scheduled meeting of June 13, 2023 after review, discussion, and consideration, agrees with the findings of the Zoning Board of Appeals and committee minutes of the PZA Committee, and finds that the conclusions expressed are both reasonable and rationally supported by the evidence presented, and the rezoning and variance will not be detrimental to the public health, safety, and economic and general welfare.


NOW, THEREFORE, be it resolved by the Kankakee County Board, State of Illinois as follows:

1. The findings of the Zoning Board of Appeals are hereby approved, confirmed, ratified, and adopted and the conclusions of the Planning, Zoning and Agriculture Committee based upon those findings are rational and in the public interest.
2. The findings, conclusions and recommendation expressed in the minutes of the Planning, Zoning, and Agriculture Committee meeting of May 17, 2023 are also

supported by the record and are in the public interest and are also approved, confirmed, ratified and adopted.

3. Rezoning from A1-Agricultural District to RE-Rural Estates District and a Variance to Section 121-148.d (Lot Size) be approved on a parcel legally described in Exhibit A, a copy of which is attached herein and made a part hereof.

PASSED and adopted this 13th day of June 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

EXHIBIT A (ZBA CASE#23-08)

LEGAL DESCRIPTION:

Tract 1: A tract of land described as follows: Commencing at the Northeast Corner of the Northwest Quarter of the Northeast Quarter of Section 11, Township 30 North, Range 12 West of the Second Principal Meridian, in Kankakee County, Illinois, running Thence West along the North Line of said Section 11, a distance of 79.8 Feet; Thence due South parallel with the East Line of said Section 11, 189.8 Feet; Thence due East parallel with the North Line of said Section 11, 79.8 Feet to the East Line of the Northwest Quarter of the Northeast Quarter of said Section 11 to the Point of Beginning.

Tract 2: Starting at a point 162.3 Feet West of the Northeast Corner of the Northwest Quarter of the Northeast Quarter of Section 11, Township 30 North, Range 12 West of the Second Principal Meridian, Kankakee County, Illinois, said point being on the North Line of said Section 11; Thence due East along the North Line along section 11, East 82.5 Feet; Thence due South parallel with the East Line of said Section 11, 189.8 Feet; Thence due West parallel with the North Line of said Section 11, 82.5 Feet to a point; Thence due North parallel with the East Line of said Section 11, 189.8 Feet to a point, said point being the Point of Beginning of this description.

EXHIBIT B (ZBA CASE#23-08)

Kankakee County Zoning Board of Appeals

Mr. Gene Rademacher, Chairman

189 East Court Street
Kankakee, IL 60901
(815) 937-2940

FINDINGS OF FACT AND RECOMMENDATION
OF THE KANKAKEE COUNTY ZONING BOARD OF APPEALS

This is the findings of fact and the recommendation of the Kankakee County Zoning Board of Appeals concerning an application from Haylie Marrs in **ZBA Case No. 23-08**. The owner and applicant Haylie Marrs are requesting a rezoning from A1- Agriculture to RE- Rural Estate on a .72-acre parcel located at 9732 E 100 S Road, Momence, IL to permit the construction of a new home on the site. In addition, the owner is requesting a variance for lot size. The total lot size is .72 acres but the ordinance requires a minimum of 1 acre in the RE-Rural Estate District.

Currently the property is zoned A1-Agriculture and consists of two lots created in 1995 and 1996. The properties did not meet the requirements of the zoning ordinance at the time of their creation and this request is an attempt to rectify this situation. At the time of their creation, the property would need to have been a minimum of 2 acres with 250' of frontage in the A1-Agriculture District.

After due notice required by law, the Zoning Board of Appeals held a public hearing on this case on May 15, 2023 in the County Board Room, 4th Floor, Kankakee County Administration Building, Kankakee, Illinois, and hereby report their findings of fact and their recommendation as follows:

Site Information: See Staff Report (attached herewith).

Public Comments: There were no public comments and no objectors were present. See Transcript of Hearing.

MAP AMENDMENT

Analysis of Ten Standards: After considering all the evidence and testimony presented at the public hearing, the Board makes the following analysis of the ten (10) standards listed in Section 17.03.E3 (Standards for Map Amendments) of the *Kankakee County Zoning Ordinance* that must all be found in the affirmative prior to recommending granting of the petition.

1. That the proposed rezoning is consistent with the purpose and intent of the Zoning Ordinance.

The Board finds that the proposed rezoning will be consistent with building upon this property for a family home.

2. That the proposed rezoning is consistent with the goals, objectives, and policies of the County Comprehensive Plan.

The Board finds that the proposed rezoning is consistent with the goals, objectives, and policies of the County Comprehensive Plan.

The Board further finds that two goals of the comprehensive plan are to cluster rural residential development to minimize its impacts to the agricultural community and to concentrate development into established municipalities. While this proposal does not concentrate development into a municipality, it does cluster rural residential development as there are several small lot residential uses in the area. In this regard, the proposal is consistent with the comprehensive plan.

- 3. Explain how and if all required utilities, drainage, access to public rights-of-way, recreational facilities, educational facilities, and public safety facilities have been or will be provided, and possess adequate capacity or manpower.**

The Board finds that the property has a well for water and we would be building a new septic. There was a home on this property prior that had no difficulties.

- 4. That the proposed rezoning is compatible with the existing uses of property and the zoning classification of property within the general area.**

The Board finds that this will be compatible as the property is currently vacant but has previously been a family home. There are other homes near as well.

- 5. That the permitted uses in the zoning classification being requested will not substantially increase the level of congestion on public rights-of-way.**

The Board finds that under existing zoning, it cannot be built upon and will sit vacant.

- 6. That the subject property is suitable for the permitted uses under the existing zoning classification.**

The Board finds that under the proposed zoning, the owner will build a home and live on the property.

- 7. That the subject property is suitable for the permitted uses under the proposed zoning classification.**

The Board finds that the land is suitable for building a home.

- 8. What is the trend of development, if any, in the general area of the property in question, including changes, if any, which have taken place since the day the property in question was placed in its present zoning classification?**

The Board finds that while in its present zoning, there was a home on the property but as of June 2022, the house was demolished.

9. Is the proposed rezoning/amendment within one and a half miles of a municipality?

The Board finds that the proposed amendment is not within the one and one-half mile boundary of a municipality.

10. Does the LESA report reflect the suitability of the site for the proposed amendment requested and uses allowed therein?

The Board finds that the Soil & Water Conservation report is not necessary as no farmland is being taken out of production.

Recommendation: We find that the proposed rezoning requested meets all the standards for recommending granting as found in Section 17.03.E3 of the *Kankakee County Zoning Ordinance* and that such request is in the public interest. Therefore, the Zoning Board of Appeals hereby recommends that the zoning district classification of the property described above be changed from A1-Agriculture to RE-Rural Estate.

Roll Call Vote: The roll call vote was six (6) members for the motion to recommend granting, zero (0) opposed.

Respectfully submitted this 15th day of May, 2023 by the Kankakee County Zoning Board of Appeals.

Gene Rademacher – Aye

David Deyoung – Aye

Jason O’Connor – Aye

Dennis Martin-Absent

Elizabeth Scanlon – Aye

Willie Ames - Aye

Bret Harrod – Aye

VARIANCE

Analysis of Four Standards: After considering all the evidence and testimony presented at the public hearing, the Board makes the following analysis of the four (4) standards listed in Section 17.03.G5 (Standards for Variances) of the Kankakee County Zoning Ordinance that must all be found in the affirmative prior to recommending granting of the petition.

1. **That a particular hardship to the owner would result, as distinguished from a mere inconvenience, if the letter of the regulations were to be carried out.**

The Board finds that the applicant would have no use for the land if we were unable to build upon it.

2. **That the conditions for this request are unique to the property in question and would not apply, generally, to other property with the same zoning classification.**

The Board finds that the lot size is uniquely too small but has been used as a family home property previously.

3. **That the granting of the variance will be/not be detrimental to the public welfare or injurious to the property or improvements in the neighborhood in which the property is located.**

The Board finds that the granting of the variance will not be detrimental to the public welfare or injurious to the property or improvements in the neighborhood in which the property is located.

4. **That the variance will not impair an adequate supply of light and air to adjacent property, substantially increase the congestion of the public street, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values within the neighborhood.**

The Board finds that the variance will not impair an adequate supply of light and air to adjacent property, substantially increase the congestion of the public street, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values within the neighborhood.

Recommendation: We find that the proposed variance does meet all the standards for recommending granting as found in Section 17.03.G5 of the Kankakee County Zoning Ordinance and that such request is in the public interest. Therefore, the Zoning Board of Appeals hereby recommends that the variance regarding lot size be approved on the property described above.

Roll Call Vote: The roll call vote was six (6) members for the motion to recommend granting, zero (0) opposed.

Respectfully submitted this 15th day of May, 2023 by the Kankakee County Zoning Board of Appeals.

Gene Rademacher – Aye

David Deyoung – Aye
Jason O’Connor – Aye
Dennis Martin-Absent
Elizabeth Scanlon – Aye
Willie Ames - Aye
Bret Harrod – Aye

Exhibit A – Location Map, Ganeer Township



ZBA CASE 23-08

STAFF REPORT

Haylie Marrs (Owner & Applicant)
Rezoning A1 to RE & Variance (Lot Size)
P.I. No. 06-18-11-200-026 & -027
Ganeer Township



Kankakee County Planning Department
189 E. Court Street, Room 201
Kankakee, IL 60901
Phone: 815-937-2940 Fax: 815-937-2974
Email: planning@k3county.net

Prepared By: Delbert Skimerhorn, Sr., AICP, CFM, GISP
Director of Planning & GIS

Background

The owner and applicant Haylie Marrs are requesting a rezoning from A1- Agriculture to RE-Rural Estate on a .72 acre parcel located at 9732 E 100 S Road, Mokenca, IL to permit the construction of a new home on the site. In addition, the owner is requesting a variance for lot size. The total lot size is .72 acres but the ordinance requires a minimum of 1 acre in the RE-Rural Estate District. Currently the property is zoned A1-Agriculture and consists of two lots created in 1995 and 1996. The properties did not meet the requirements of the zoning ordinance at the time of their creation and this request is an attempt to rectify this situation. At the time of their creation, the property would need to have been a minimum of 2 acres with 250' of frontage in the A1-Agriculture District. The home shown on the aerial photograph has already been removed. An aerial photograph of the general area can be seen on the left.

Finding of Fact Responses - Map Amendment

The following sections highlight the Petitioner's responses to the findings and the Planning Department's comments for the proposed rezoning to RE-Rural Estate:

A. HOW IS THE PROPOSED REZONING CONSISTENT WITH THE PURPOSE AND INTENT OF THE ZONING ORDINANCE?

Petitioner's Response: "The proposed rezoning will be consistent with building upon this property for a family home."

Planning Department Analysis:

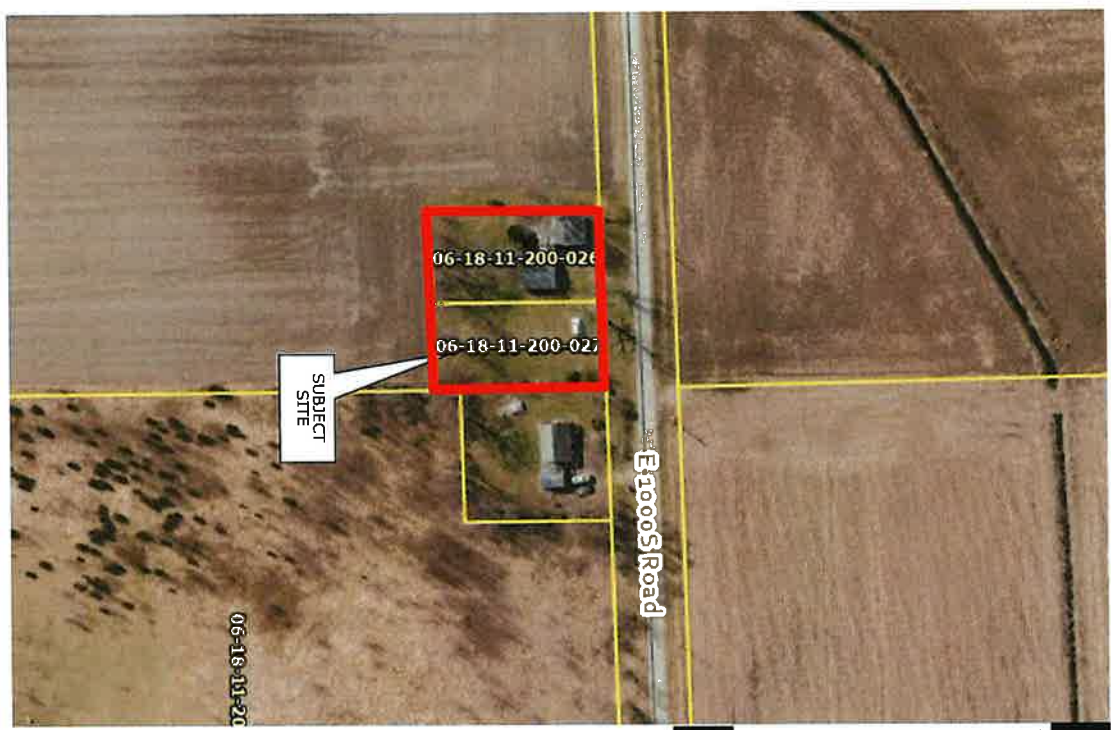
The request is consistent with the purpose and intent of the zoning ordinance by allowing for residential use on properties not suitable for agriculture.

B. HOW IS THE PROPOSED REZONING CONSISTENT WITH THE GOALS, OBJECTIVES, AND POLICIES OF THE COUNTY COMPREHENSIVE PLAN?

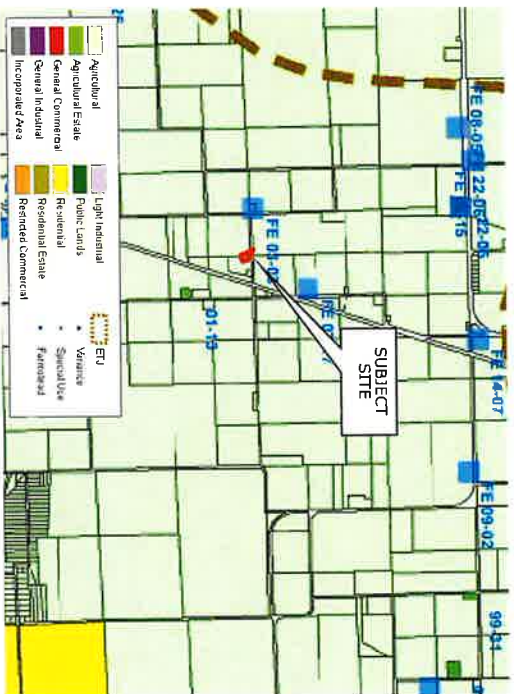
Petitioner's Response: "<No Answer>"

Planning Department Analysis:

Two goals of the comprehensive plan are to cluster rural residential development to minimize its impacts to the agricultural community and to concentrate development into established municipalities. While this proposal does not concentrate development into a municipality, it does cluster rural residential development as there are several small lot residential uses in the area. In this regard, the proposal is consistent with the comprehensive plan. The Board should ask the applicant to provide an answer to this Finding.



Site Map



Kankakee County Zoning Map



2005 Comprehensive Plan Map

- C. EXPLAIN HOW AND IF ALL REQUIRED UTILITIES, SUCH AS WATER AND SANITARY FACILITIES, DRAINAGE, ACCESS TO PUBLIC RIGHTS-OF-WAY, RECREATIONAL FACILITIES, EDUCATIONAL FACILITIES, AND PUBLIC SAFETY FACILITIES HAVE BEEN OR WILL BE PROVIDED, AND POSSESS OR WILL POSSES ADEQUATE CAPACITY AND/OR MANPOWER TO ACCOMMODATE THE PERMITTED USES WITHIN THE ZONING CLASSIFICATION BEING REQUESTED.

Petitioner's Response: "The property has a well for water and we would be building a new septic. There was a home on this property prior that had no difficulties."

Planning Department Analysis:

It appears that all required utilities, access to public right-of-way, and drainage facilities either exist or have been provided for in the proposal.

- D. EXPLAIN HOW THE PROPOSED REZONING/AMENDMENT WILL BE COMPATIBLE WITH THE EXISTING USES OF PROPERTY AND THE ZONING CLASSIFICATION OF PROPERTY WITHIN THE GENERAL AREA OF THE PROPERTY IN QUESTION.

Petitioner's Response: "This will be compatible as the property is currently vacant but has previously been a family home. There are other homes near as well."

Planning Department Analysis:

The surrounding area is primarily large agricultural parcels currently being farmed. Residential use which are not related to agriculture also exist in the area and have for many years. While this would be the first RE-Rural Estate zoning in the area, it is consistent with the character of the area.

- E. IS EXPLAIN HOW THE PERMITTED USES IN THE ZONING CLASSIFICATION BEING REQUESTED WILL NOT SUBSTANTIALLY INCREASE THE LEVEL OF CONGESTION ON PUBLIC RIGHTS-OF-WAY.

Petitioner's Response: "This will only be used to build a family home and will not substantially increase congestion as only 2-3 cars will regularly be used."

Planning Department Analysis:

The proposal will consolidate two parcels into 1 and contemplates replacing the formerly existing home with a new home. Staff does not feel that there would be any impact to congestion or the roads as a result of this proposal.

F. IS THE SUBJECT PROPERTY SUITABLE FOR THE PERMITTED USES UNDER THE EXISTING ZONING CLASSIFICATION?

Petitioner's Response: "No, under existing zoning, it cannot be built upon and will sit vacant."

Planning Department Analysis:

The parcel is not suitable for the permitted uses listed under the A1-Agriculture District.

G. IS THE SUBJECT PROPERTY SUITABLE FOR THE PERMITTED USES UNDER THE PROPOSED ZONING CLASSIFICATION?

Petitioner's Response: "Yes, under the proposed zoning, we will build a home and live on the property."

Planning Department Analysis:

It would appear that the parcel would be suitable for uses permitted in the RE District.

H. WHAT IS THE TREND OF DEVELOPMENT, IF ANY, IN THE GENERAL AREA OF THE PROPERTY IN QUESTION, INCLUDING CHANGES, IF ANY, WHICH HAVE TAKEN PLACE SINCE THE DAY THE PROPERTY IN QUESTION WAS PLACED IN ITS PRESENT ZONING CLASSIFICATION?

Petitioner's Response: "While in its present zoning, there was a home on the property but as of June 2022, the house was demolished."

Planning Department Analysis:

The fact that the surrounding area is "primarily agriculture" indicates that there is no trend of development in the area. However, there are many small non-agricultural lots in the area being used for residential purposes.

I. IS THE PROPOSED REZONING/AMENDMENT WITHIN ONE AND A HALF MILES OF A MUNICIPALITY?

Petitioner's Response: "No."

Planning Department Analysis:

Staff concurs.

J. DOES THE LESA REPORT REFLECT THE SUITABILITY OF THE SITE FOR THE PROPOSED REZONING/AMENDMENT REQUESTED AND USES ALLOWED THEREIN?

Petitioner's Response: N/A

Planning Department Analysis:

The Natural Resource Inventory Report was not available as of the writing of this report.



Subject property looking south east.



1000 S Road looking east.

Finding of Fact Responses - Variance

The following sections highlight the Petitioner's responses to the findings and the Planning Department's comments for the proposed variance:

- A. WOULD A PARTICULAR HARDSHIP TO THE OWNER RESULT, AS DISTINGUISHED FROM A MERE INCONVENIENCE, IF THE LETTER OF THE REGULATIONS WERE TO BE CARRIED OUT, I.E., BECAUSE OF THE PARTICULAR EXISTING USE, PHYSICAL SURROUNDINGS, SHAPE OR TOPOGRAPHICAL CONDITIONS OF THE PROPERTY IN QUESTION.

Petitioner's Response: " Yes, as I would have no use for the land if we were unable to build upon it."

Planning Department Analysis:

Staff agrees, the small size of the property makes it unusable for virtually all agricultural purposes and severely limits its use.

- B. HOW ARE THE CONDITIONS FOR THIS REQUEST UNIQUE TO THE PROPERTY IN QUESTION THAT WOULD NOT APPLY, GENERALLY, TO OTHER PROPERTY WITH THE SAME ZONING CLASSIFICATION?

Petitioner's Response: " The lot size is uniquely too small but has been used as a family home property previously."

Planning Department Analysis:

Staff agrees. The extremely small lot size created in 1995 makes this property unique.

- C. WILL THE GRANTING OF THE VARIANCE BE DETRIMENTAL TO THE PUBLIC WELFARE OR INJURIOUS TO THE PROPERTY OR IMPROVEMENTS IN THE NEIGHBORHOOD IN WHICH THE PROPERTY IS LOCATED?

Petitioner's Response: "No."

Planning Department Analysis:

Staff agrees.

- D. WILL THE VARIANCE IMPAIR AN ADEQUATE SUPPLY OF LIGHT AND AIR TO ADJACENT PROPERTY, SUBSTANTIALLY INCREASE THE CONGESTION OF THE PUBLIC STREET, INCREASE THE DANGER OF FIRE, ENDANGER THE PUBLIC SAFETY, OR SUBSTANTIALLY DIMINISH OR IMPAIR PROPERTY VALUES WITHIN THE NEIGHBORHOOD.

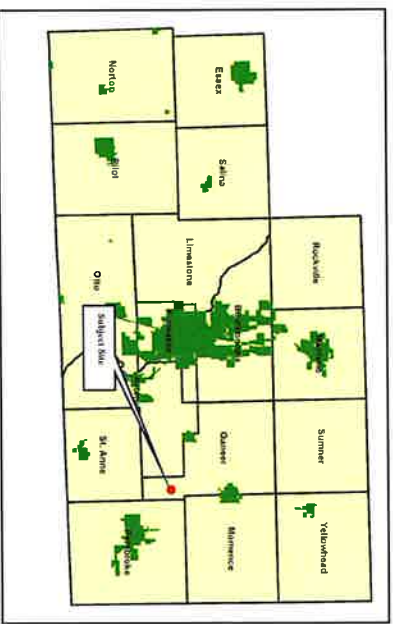
Petitioner's Response: " No."

Planning Department Analysis:

Staff agrees.



1000 S Road looking west.



Location Map - Kankakee County



Location Map - Ganeer Township

1. **Reference:**
 Hearing Date: May 15, 2023
 Applicant's name: Haylie Marrs
 Land Owner's Name: Same
 Legal Counsel: None

2. **Location:**
 Property Location: 9732 E 1000 S Road, Mornence, IL
 Township: Ganeer Township,
 Parcel Number: 06-18-11-200-026 & -027
 911 Address: 9732 E 1000 S Road, Mornence, IL
 Existing Land Use: Vacant / Residential
 Existing Zoning: A1-Agriculture
 Applicant Request: Rezoning to RE-Rural Estate & Variance (Lot Size)

3. **Dimensions:**
 Size of Parcel: .72 acres
 Road Frontage: 162.3'
 Parcel Depth: 189.8'
 Parcel History: Created 1995 & 1996

4. **Existing Land Use Features:**
 Public Road: 1000 S. Road
 Floodplain: None
 Wetland: None

5. **Surrounding Zoning:**
 North: A1-Agriculture.
 West: A1-Agriculture.
 South: A1-Agriculture.
 East: A1-Agriculture.

6. **Surrounding Land Uses**
 North: Agriculture
 West: Agriculture
 South: Agriculture
 East: Residential

7. Municipal Planning Boundary:

Nearest Municipality: Village of Sun River Terrace
Distance: 2.2 Miles.

8. Comprehensive Plan Designation:

Kankakee County: Agriculture Conservation Area
Village: N/A
Township: N/A

9. Distance to Public Services and Facilities:

Police Protection: Kankakee County - 10 miles
Fire Protection: Momence Fire Protection District- 2.5 miles.
School District: Momence - 2.5 miles.
Sewer: Sun River Terrace- 2.2 miles
Water: Aqua - 2.2 miles
Collector Road: Il Route 17

10. Miscellaneous Information:

County Board District: Four (4) - Mrs. Foster

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: AUTHORIZING THE COUNTY BOARD CHAIRMAN TO SIGN AN THE HIGHWAY DEPARTMENT'S COLLECTIVE BARGAINING AGREEMENT, ON BEHALF OF EMPLOYER, KANKAKEE COUNTY, IL WITH THE INTERNATIONAL UNION OF OPERATING ENGINEERS, LOCAL #150

WHEREAS, the State of IL has adopted the Illinois Public Sector Labor Relations Act, effective July 1, 1984 (as amended) which gives certain public employees the right to join unions and imposes upon respective employers, the duty to bargain with said union; and,

WHEREAS, on or about December 6, 2000, the IL State Labor Relations Board Certified as the sole and exclusive bargaining representative in all matters on which it may lawfully bargain collectively for the International Union of Operating Engineers (here "IUOE") and known as Local 150 Public Employees Division, for and on behalf of certain Kankakee County Highway Department employees; and,

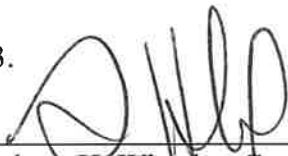
WHEREAS, the County Board Chairman selected a negotiating team to meet with IUOE and negotiate a new collective bargaining agreement; and,

WHEREAS, the negotiating team reached a tentative agreement with IUOE and recommends the County Board ratify the three (3) year agreement and authorize the County Board Chairman to execute the agreement between the Employer, Kankakee County, IL and the IUOE on behalf of the Highway Department employees and said contract will expire on November 30, 2025; and,

WHEREAS, at the Finance Committee meeting of May 24, 2023, the committee has reviewed the terms of the tentative agreement and concurs with the recommendation of the negotiating team. A copy of the agreement is attached hereto and made a part hereof as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED after review, discussion and consideration the Kankakee County Board approves and ratifies the collective bargaining agreement and the Chairman or his designee is hereby authorized to sign and execute the three (3) year Agreement, a copy of which is attached and incorporated here to as Exhibit A, between the Employer, County of Kankakee, IL and the IUOE, Local 150, and said contract shall expire on November 30, 2025.

PASSED and adopted this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:


Dan Hendrickson, County Clerk



Kankakee County Administration

189 East Court Street, Suite 502
Kankakee, IL 60901
Telephone: (815) 937-3642 ▪ Fax: (815) 937-3918

**Overview of International Union of Operating Engineers, Local 150
Contract Renewal Period 12/1/2023 – 11/30/2025
Tentatively Agreed April 13, 2023
Labor Ratified April 26, 2023**

1. Holiday

- Addition of Juneteenth holiday in compliance with State law
- Additional language of “Paid holidays shall be determined in each subsequent year by the County Board in consultation with the Chief Judge.”

2. Salaries

- Year 1 – 4% increase, Year 2 – 3% increase, Year 3 – 3% increase
- Addition of paint striping truck (both ends) to Class I Heavy Equipment Operator Pay (10% increase from 8% increase during operation)
- Addition of spray patcher (driver and operator) to Class III Heavy Equipment Operator Pay (4% increase during operation)
- County will pay 100% of cost of uniform service, rather than 50% for mechanics \$16.26/biweekly vs \$8.13/biweekly - \$422.76 annual cost increase
- Salary increase cost in year 1 (due to longevity & pay adjustments) is \$63,945, \$49,877 in year 2 and \$51,373 in year 3

3. Term

- Three-year term from 12/1/2022 – 11/30/2025

AGREEMENT

Between

KANKAKEE COUNTY

And

**INTERNATIONAL UNION OF OPERATING
ENGINEERS, LOCAL 150,
PUBLIC EMPLOYEES DIVISION**

12-1-20~~22~~¹⁸-

11-30-202~~5~~²

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PREAMBLE AND AGREEMENT

THIS AGREEMENT entered into by Kankakee County (hereinafter referred to as the “County” or the “Employer”) and the International Union of Operating Engineers, Local 150, Public Employees Division (hereinafter referred to as the “Union”), has as its purpose the promotion of harmonious relations between the Employer and the Union; acknowledgment of valuable work performed by the employees; the establishment of an equitable and peaceful procedure for the resolution of differences; and the establishment of an agreement covering rates of pay, hours of work and terms and conditions of employment applicable to bargaining unit employees described in Article I.

Therefore, in consideration of the mutual promises and agreements contained in this Agreement, the Employer and the Union do mutually promise and agree as follows:

ARTICLE I RECOGNITION AND REPRESENTATION

Section 1.1 Recognition.

The County recognizes the Union as the sole and exclusive bargaining representative in all matters on which it may lawfully bargain collectively for all full-time and regular part-time employees in the classifications Parts Warehouse, Equipment Operator, Highway Maintenance Worker, Senior Automotive Mechanic, Automotive Mechanic, GIS Technician, Principal Engineering Technician, Senior Engineering Technician and Engineering Technician; but excluding all other employees of the County including supervisors, managerial and confidential employees as defined by the IPLRA.

Section 1.2 New Classifications.

In the event the County establishes a new bargaining unit classification, it will notify the Union of the new classification. The County shall have the right to set the initial wage rate for any new bargaining unit classification, provided that this position shall be eligible for any remaining salary increases under the remaining term of this Agreement. In the event the County and the Union cannot agree on whether a newly created classification is a bargaining unit position, either party may file a unit classification petition with the ISLRB.

Section 1.3 Union’s Duty of Fair Representation.

The Union agrees to fulfill its duty to fairly represent all employees in the bargaining unit.

ARTICLE II NON-DISCRIMINATION

Neither the County nor the Union shall unlawfully discriminate against any employee covered by this Agreement because of an employee’s actual or perceived: race, sex, gender, gender identity or expression, sexual preference, marital status or civil union status, age, religion, creed, color, national origin, sexual orientation, disability, pregnancy, childbirth, medical conditions related to pregnancy or childbirth, ancestry, citizenship, genetic information, order of protection status, Union membership or activity or refraining from such activity, or any other status protected by

law. Employees are encouraged to promptly report any perceived discrimination to Public Works Director or the Human Resources Manager, or their respective designees. Any dispute concerning the interpretation and application of this paragraph with respect to alleged discrimination because of race, sex, age, religion, creed, color, disability, or national origin may be grieved under the grievance procedure but shall not be arbitrable. Instead, such disputes shall be processed through the appropriate federal or state agency or court.

ARTICLE III UNION DUES

Section 3.1 Dues Checkoff

During the term of this Agreement the County will deduct from each employee's first two paychecks in a month the regular dues or a lesser amount determined by the Union for each employee in the bargaining unit who has filed with the County a lawfully written authorization form. An employee may revoke his/her dues checkoff authorization at any time upon 30 days written notice to the County. The County shall advise the Union promptly upon receiving a revocation of dues checkoff authorization.

The actual dues amount deducted, as determined by the Union, shall be based on a uniform calculation for all employees in order to ease the County's burden in administering this provision. The Union may change the fixed dollar amount once per year by giving the County at least thirty (30) days advance written notice of any change in the amount of the dues to be deducted.

If an employee has no earnings or insufficient earnings to cover the amount of the dues deduction, the Union shall be responsible for collection of dues. The Union agrees to refund to the employee any amounts paid to the Union in error on account of this dues deduction provision.

Section 3.2 Indemnification.

The Union shall indemnify and hold harmless the County, its elected representatives, officers, administrators, agents and employees from and against any and all claims, demands, actions, complaints, suits or other forms of liability that arise out of or by reason of any action taken or not taken by the County for the purpose of complying with the provisions of this Article, or in reliance on any written checkoff authorization furnished under any of the provisions of this Article.

ARTICLE IV UNION RIGHTS

Section 4.1 Union Stewards.

A duly authorized bargaining unit representative shall be designated by the Union as the Steward. The Union may designate ~~one (1)~~ two (2) Stewards and one (1) alternate and will provide written notice to the County Engineer to identify those individuals.

Section 4.2 Representation Time.

An employee required to act as a union representative in a grievance meeting scheduled by the County during said employee's scheduled working hours will not suffer a loss of pay for attending that meeting. No employee shall be paid for attending such meetings in his representational

capacity outside of his scheduled working hours. The Union recognizes the essential need to minimize lost work time and to avoid interference with the work of the Department.

Section 4.3 Union Access.

~~Up to two (2) non-employee Union representatives may have access to County property in order to help resolve a dispute or problem. In order to receive access, the Union representatives must provide reasonable advance notice to the County Engineer or his designee and make reasonable arrangements to minimize any disruption of the work of employees or non-bargaining unit employees on duty. The representative may visit with employees during their non-work time if such visit does not unduly disturb the work of any employees or non-bargaining unit employees who may otherwise be working.~~

The County shall provide to the Union, including its agents and employees, reasonable access to employees in the bargaining unit. This access shall be at all times conducted in a manner so as not to impede normal operations. This access includes the right to meet with one or more employees on the employer's premises during the workday to investigate and discuss grievances and workplace-related complaints without charge to pay or leave time of employees. Representatives of the Union shall have the right to conduct worksite meetings during lunch and other non-work breaks, and before and after the workday, on the employer's premises to discuss collective bargaining negotiations, the administration of collective bargaining agreements, other matters related to the duties of the exclusive representative, and internal matters involving the governance or business of the exclusive representative, without charge to pay or leave time of the employees.

Section 4.4 Union Bulletin Boards.

The County shall provide the Union with space on a bulletin board at each work location for posting of official Union announcements and other items of Union business, including newspaper articles concerning the Employer (excluding editorials and letters to the editor, except those written by County Board Members or supervisory staff), provided that such postings are nonpolitical and non-inflammatory in nature. The space shall be for the sole and exclusive use of the Union. The Union will limit the posting of Union notices to said bulletin boards.

Section 4.5 Time Off for Union Activities.

Union Stewards shall be allowed time off without pay for legitimate Union business, such as Union meetings and State or International conventions, provided they give reasonable prior notice to their supervisor of such absence, and there are a sufficient number of employees scheduled to work on the planned days of absence. A steward may utilize any accumulated time off (holiday, personal, vacation days, etc.) in lieu of the employee taking such time without pay.

ARTICLE V MANAGEMENT RIGHTS

It is understood and agreed that the County possesses the sole right and authority to operate and direct the employees of the County and its various departments in all respects, including, but not limited to, all rights and authority exercised by the County prior to the execution of this Agreement, except as specifically modified in this Agreement. These rights include, but are not limited to, the following: to determine the mission, policies and all standards of service offered to the public by

the County; to plan, direct, control and determine all the operations and services of the County; to determine the places, means, methods and number of personnel needed to carry out the County's mission; to manage, supervise, and direct the working forces; to establish the qualifications for employment and to employ employees; to determine and establish, change, combine or abolish positions and job classifications; to schedule and assign work; to establish work and productivity standards and, from time to time, to change those standards; to assign overtime; to determine whether goods or services are to be provided by employees covered by this Agreement or by other employees or non-employees not covered by this Agreement; to move, close or liquidate its operations in whole or in part; to make, alter and enforce rules, regulations, orders and policies; to discipline, suspend and discharge employees for just cause, (probationary employees without cause); to change or eliminate existing methods, equipment or facilities; to lay off employees; to contract out for goods and services; to evaluate performance and productivity and establish awards or sanctions for various levels of performance from time to time; to promote or demote employees, and to take any and all actions necessary to carry out the mission of the County.

In the event of a civil emergency, which may include but is not limited to riots, civil disorders, tornado conditions, floods, or other emergencies as may be declared by the County Board Chairman, the County Engineer, or their designees, the County may take any and all actions as may be necessary to carry out the mission of the County, which actions may include the suspension of the provisions of this Agreement provided that wage rates and monetary benefits shall not be suspended and providing that all provisions of this Agreement shall be promptly reinstated once a civil emergency condition ceases to exist.

The exercise of the foregoing powers, rights, authorities, duties and responsibilities by the County, the adoption of policies, rules, regulations and practices in furtherance thereof, shall be limited only by the specific and express terms of this Agreement and then only to the extent such specific and express terms hereof are in conformance with the Constitution and laws of the State of Illinois and the Constitution and laws of the United States.

ARTICLE VI HOURS OF WORK AND OVERTIME

Section 6.1 Application of Article.

This Article is intended only as a basis for calculating overtime payments, ~~and nothing in this Article or Agreement shall be construed as a guarantee of hours of work per day, per week, or per work cycle.~~

Section 6.2 Normal Work Day.

The current normal work day for full-time employees is eight and one-half (8-1/2) consecutive hours, which shall include an unpaid thirty (30) minute meal period. In addition, the normal work day for full-time employees will, when practical, include one paid 15-minute break in the first four hours of the shift and a second paid 15-minute break in the latter four hours of the shift. The workday for regular part-time employees shall be set by the County.

Section 6.3 Regular Work Schedule and Changes to Work Schedule and Workday.

- (a) The regular work schedule for employees covered by this Agreement (excluding part-time employees) shall be seven (7) days, normally consisting of five (5) consecutive work days, as determined by the County. The current shift hours for full-time bargaining unit employees are 7:00 a.m. to 3:30 p.m., Monday through Friday, except for period beginning on ~~Memorial Day~~the first Monday in May and extending through Labor Day of each calendar year in which case the hours for full-time bargaining unit employees are 6:00 a.m. to 2:30 p.m. The current normal work schedule for such employees shall remain in effect unless the County exercises its right to change the schedule, subject to the procedures as set forth herein. The County retains the right to determine the work schedule for part-time employees and modify such schedule from time to time.
- (b) Should it be necessary in the County's judgment to temporarily establish a schedule departing from the normal work day, normal work week or the normal work cycle, or to temporarily change the regular work schedule of an employee or employees, the County will give, if practicable, at least forty-eight (48) hours advance notice of such change to all employees directly affected by such change.
- (c) If the County desires to permanently alter employee work schedules or work days, the County shall where practicable, (1) inform the Union of any such proposed change no less than thirty (30) days prior to implementation and (2) offer to ~~discuss~~bargain the changes ~~and effects of such changes~~ with the Union.

Section 6.4 Overtime Pay.

An employee shall be paid one and one half (1 1/2) times his regular straight time hourly rate of pay for all hours worked in excess of forty (40) hours in the employee's regular seven (7) day work cycle (Sunday through Saturday). All non-snow and ice overtime assignments for call-outs shall be made based on the overtime list posted in the workplace. Opportunities to work overtime shall be equalized across the bargaining unit.

Overtime pay shall be received in fifteen (15) minute segments as provided by the Fair Labor Standards Act (FLSA). For purposes of overtime eligibility only, paid time off in the form of vacation, sick leave, personal leave, holiday leave, funeral leave and compensatory time will be counted as hours worked. Hours worked shall not include any uncompensated periods, nor shall it include any other paid leaves of absence.

Before any employee may become eligible to receive any overtime pay under this Agreement, the additional hours worked must be approved in advance by the County Engineer or his designee.

Section 6.5 Compensatory Time.

At the employee's option, the County shall grant compensatory time off in lieu of overtime payment at the applicable rate, up to a maximum accumulation of forty-eight (48) hours of

compensatory time per employee (sixty (60) hours for an employee with 25 years of service or more). Compensatory time off shall be taken at such time and in such time blocks as are established or agreed to by the County Engineer or his designee. Time blocks of one-half (1/2) shift or less shall be governed by Section 13.4.

Section 6.6 Winter Operations.

The County's Winter Maintenance Operation Guidelines, dated December 15, 1997, shall remain in effect until such time as the County, in its discretion, revises them. Where practicable, the County shall provide the Union with at least forty-eight (48) hours' notice of any revision.

Effective upon execution of this Agreement, however, to the extent the County employs a rotating shift or team approach to combating winter storm situations, teams/shifts shall be rotated by the storm rather than by a specific time frame. A "storm" for purposes of a rotation shall mean the following: weather conditions which require, as determined by the County Engineer, that the County respond by going to its rotating shift or team approach for twenty-four (24) hours or more regardless of the number of hours or days the crews operate in such a manner. The storm shall end when the County engineer decides, and the employees resume their regular shift and/or ceases team-based operations. The crews shall rotate until the next storm of twenty-four (24) hours or more occurs.

In the event the guidelines are changed, the County shall comply with the notice requirements set forth in Section 3 above. In addition, the County further agrees that the revised guidelines will continue to provide for the following:

- (a) When employees are placed on rotating shifts for snow and ice related activities, including frost patrol, the employees shall be paid overtime for all hours worked outside of what their regular work shift was at the time they were placed on the rotating shifts.
- (b) The County guarantees that an employee on rotating shifts who is sent home early or has his reporting time delayed through no fault of his own shall be paid no less than the straight time pay (if any) he would have received that day had he worked his regular schedule.

Section 6.7 Call Back Pay.

A "call-back" is defined as an official work assignment that does not continuously precede or follow an employee's scheduled working hours. An employee who is called back to work and ~~who reports to work after having left work~~ shall be paid for a minimum of two (2) hours work at his applicable hourly rate of pay. The two-hour call in pay shall begin upon the later of the employee's return to the workplace or the start time designated in the call-out if the call-out is canceled prior to reporting. This section shall not be applicable to scheduled overtime.

Section 6.8 No Pyramiding.

Compensation shall not be paid, or compensatory time taken more than once for the same hours under this Agreement. There shall be no pyramiding of overtime or premium compensation rates.

ARTICLE VII GRIEVANCE PROCEDURE

Section 7.1 Definition.

A “grievance” is defined as a dispute or difference of opinion raised by an employee or the Union against the County involving the meaning, interpretation or application of an express provision of this Agreement.

Section 7.2 Procedure.

The parties acknowledge that it is usually most desirable for an employee and his/her immediate supervisor to resolve problems through free and informal communications. If, however, the informal process does not resolve the matter, the grievance will be processed as follows:

STEP 1: Any employee or the Union who has a grievance shall submit the grievance in writing to the employee’s immediate non-bargaining unit supervisor, specifically indicating that the matter is a grievance under this Agreement. The grievance shall contain a complete statement of the facts, the provision or provisions of this Agreement which are alleged to have been violated, and the relief requested. All grievances must be presented no later than ten (10) calendar days from the date of the first occurrence of the matter giving rise to the grievance or within ten (10) calendar days after the employee or the Union, through the use of reasonable diligence, could have obtained knowledge of the first occurrence of the event giving rise to the grievance. The immediate supervisor shall render a written response to the grievant within seven (7) calendar days after the grievance is presented.

STEP 2: If the grievance is not settled at Step 1 and the employee or Union wishes to appeal the grievance to Step 2 of the grievance procedure, it shall be submitted in writing to the County Engineer or his designee within ten (10) calendar days after receipt of the County’s answer at Step 1. The grievance shall specifically state the basis upon which the grievant believes the grievance was improperly denied at the previous step in the grievance procedure. The County Engineer, or his designee, shall investigate the grievance and, in the course of such investigation, shall offer to discuss the grievance within ten (10) calendar days with the grievant and an authorized representative of the Union at a time mutually agreeable to the parties. If no settlement of the grievance is reached, the County Engineer, or his designee, shall provide a written answer to the grievant and the Union within ten (10) calendar days following their meeting.

Section 7.3 Arbitration.

If the grievance is not settled in Step 2 and the Union wishes to appeal the grievance from Step 2 of the grievance procedure, the Union may refer the grievance to arbitration, as described below, within fifteen (15) calendar days of receipt of the County’s written answer as provided to the Union at Step 2:

- (a) The parties shall attempt to agree upon an arbitrator within ten (10) calendar days after receipt of the notice of referral. In the event the parties are unable

to agree upon the arbitrator within said ten (10) calendar day period, the parties shall jointly request the Federal Mediation and Conciliation Service or the American Arbitration Association to submit a panel of seven (7) arbitrators who are all members of the National Academy of Arbitrators and who reside in Illinois or Indiana. Each party retains the right to reject one panel in its entirety and request that a new panel be submitted. Both the County and the Union shall have the right to Strike three (3) names from the panel. The party striking the first name on a panel shall be determined by a coin toss. The person remaining shall be the arbitrator.

- (b) The arbitrator shall be notified of his/her selection and shall be requested to set a time and place for the hearing, subject to the availability of Union and County representatives.
- (c) The County and the Union shall have the right to request the arbitrator to require the presence of witnesses or documents. The County and the Union retain the right to employ legal counsel.
- (d) The arbitrator shall submit his/her decision in writing within thirty (30) calendar days following the close of the hearing or the submission of briefs by the parties, whichever is later. The parties may waive this requirement.
- (e) More than one grievance may be submitted to the same arbitrator where both parties mutually agree in writing.
- (f) The fees and expenses of the arbitrator shall be divided equally between the County and the Union; provided, however, that each party shall be responsible for compensating its own representatives and witnesses. Unless the other party requests a copy or otherwise agrees, the cost of a written transcript shall be paid for by the requesting party.

Section 7.4 Limitations on Authority of Arbitrator.

The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the provisions of this Agreement. The arbitrator shall consider and decide only the question of fact as to whether there has been a violation, misinterpretation or misapplication of the specific provisions of this Agreement. The arbitrator shall be empowered to determine the issue raised by the grievance as submitted in writing at the First Step. The arbitrator shall have no authority to make a decision on any issue not so submitted or raised. The arbitrator shall be without power to make any decision or award which is contrary to or inconsistent with, in any way, applicable laws, or of rules and regulations of administrative bodies that have the force and effect of law. The arbitrator shall not in any way limit or interfere with the powers, duties and responsibilities of the County under law and applicable court decisions. Any decision or award of the arbitrator rendered within the limitations of this Section shall be final and binding.

Section 7.5 Grievance Form.

The written grievance required under this Article shall be on a form provided by the Union, a sample copy of which is attached as APPENDIX B to this Agreement. It shall contain a statement of the Grievant's complaint, the section(s) of this Agreement that allegedly have been violated, the date of the alleged violations, and the relief being sought. The form shall be signed and dated by the Grievant and/or his representative. An improper grievance form, date, section citation or other procedural error related to the form itself shall not be grounds for denial of the grievance.

Section 7.6 Time Limit for Filing.

No grievances shall be entertained or processed unless it is submitted at Step 1 within ten (10) calendar days after the first occurrence of the event giving rise to the grievance or within ten (10) calendar days after the employee or the Union, through the use of reasonable diligence, could have obtained knowledge of the first occurrence of the event giving rise to the grievance.

If a grievance is not presented by the employee within the time limits set forth above, it shall be considered "waived" and may not be pursued further. If a grievance is not appealed to the next step within the specific time limit or any agreed extension thereof, it shall be considered settled on the basis of the County's last answer. If the County does not answer a grievance or an appeal thereof within the specified time limits, the aggrieved employee may elect to treat the grievance as denied at the step and immediately appeal the grievance to the next step. The parties may by mutual agreement in writing extend any of the time limits set forth in this Article.

Section 7.7 Miscellaneous.

No member of the bargaining unit who is serving in acting up capacity shall have any authority to respond to a grievance being processed in accordance with the grievance procedure set forth in this Article. Moreover, no action, statement, agreement, settlement, or representation made by any member of the bargaining unit shall impose any obligation or duty to be considered to be authorized by or binding upon the County unless and until the County has agreed thereto in writing.

**ARTICLE VIII
NO STRIKE-NO LOCKOUT**

Section 8.1 No Strike.

Neither the Union nor any officers, agents or employees covered by this Agreement will instigate, promote, sponsor, engage in, or condone any strike, sympathy strike, slowdown, sit down, concerted stoppage of work, concerted refusal to perform overtime, concerted, abnormal and unapproved enforcement procedures or policies or work-to-the-rule situation, mass absenteeism, picketing for, against or about wages, hours, or terms and conditions of employment, or any other intentional interruption or disruption of the operations of the County, regardless of the reason for doing so. Any and all employees who violate this provision may be terminated or otherwise disciplined by the County as the County in its discretion deems appropriate. The failure to confer a penalty in any instance is not a waiver of such right in any instance nor is it a precedent.

Each employee who holds the position of officer or steward of the Union occupies a position of special trust and responsibility in maintaining and bringing about compliance with the provisions

of this Article. In addition, in the event of a violation of this Section of this Article, the Union agrees to inform its members of their obligations under this Agreement and to direct them to return to work.

Section 8.2 No Lockout.

During the term of this Agreement, the County shall not lockout any bargaining unit employees.

Section 8.3 Judicial Restraint.

Nothing contained herein shall preclude the County or the Union from obtaining judicial restraint and damages in the event the Union or the County violates this Article.

**ARTICLE IX
SENIORITY AND PROBATIONARY PERIOD**

Section 9.1 Definition of Seniority.

An employee's seniority shall be the period of the employee's most recent continuous regular employment with the Department, less adjustments for non-military leaves that exceed 12 weeks.

Section 9.2 Probationary Period.

All new employees and those hired after loss of seniority shall be considered probationary employees until they complete a probationary period of at least twelve (12) months of actual work. During an employee's probationary period, the employee may be terminated at the sole discretion of the County. No grievance shall be presented or entertained in connection with the suspension, discipline, layoff or termination of a probationary employee.

There shall be no seniority among probationary employees. Upon an employee's successful completion of the probationary period, the employee shall acquire seniority in his class (full or part-time) which shall be retroactive to the last date of hire with the County in a position covered by this Agreement.

Section 9.3 Probationary Period Following Promotion.

If an employee is promoted from one bargaining unit position to another, the employee will be considered a probationary employee for the first three (3) months of actual work performed by the employee following the effective date of the promotion. During this probationary period, the County retains the right to demote or transfer such employee with or without cause to a position with a rate of pay not less than the rate the employee earned immediately prior to the promotion. The County will provide an employee who is demoted or transferred pursuant to this Section with a written statement as to the basis of the demotion or transfer, provided that such action shall not be subject to the grievance procedure.

Section 9.4 Seniority List.

On or no more than thirty (30) days before January 1 of each new calendar year, the County will post a seniority list setting forth each employee's seniority date. A copy of the seniority list shall be furnished to a Union representative when it is posted. The seniority list shall be accepted and final fourteen (14) calendar days after it is posted, unless protested by the Union or an employee

in writing within that period. If more than one employee was or is hired on the same day, seniority among them shall be in order of application for employment, and if the dates of application are the same then seniority among them shall be in alphabetical order.

Section 9.5 Termination of Seniority.

Seniority and the employment relationship shall be terminated for all purposes if the employee:

- (a) quits (in the event the County decides to hire an employee who quit within one (1) year of his last day, however, he will be given credit for his prior seniority);
- (b) is discharged for just cause (non-probationary employees without cause);
- (c) retires or is retired;
- (d) fails to report for work or otherwise notify the County within forty-eight (48) hours after the conclusion of an authorized leave of absence;
- (e) is laid off and fails to notify the County of his intent to return to work within seven (7) calendar days after the County mailed his notice of recall to his last known address, or fails to report to work within ten (10) calendar days after the County mailed his notice;
- (f) is laid off for a period in excess of one year;
- (g) does not perform work for the County (except for military service) for a period in excess of one year; or
- (h) is absent for two (2) consecutive working days without notifying the County.

**ARTICLE X
VACANCIES**

In the event a permanent job vacancy occurs in a bargaining unit position which the County elects to fill, the County shall post a notice of the vacancy on the Highway Department bulletin boards. The County shall consider the timely application of any bargaining unit employee who applies.

**ARTICLE XI
LAYOFF AND RECALL**

Section 11.1 Layoff.

If the County in its discretion determines that a layoff of an employee or employees within a particular position classification is necessary, then seniority shall be the determining factor where skill and ability are equal between two (2) affected employees within that classification. Prior to laying off any full-time bargaining unit employees, all seasonal, temporary, probationary or part-time employees within the Highway Department shall be laid off or terminated, as the case may

be. When practicable, the County shall give the Union at least thirty (30) days advance notice prior to any layoff and offer the Union an opportunity to meet and discuss the matter.

Section 11.2 Recall.

Employees laid off by the County shall be placed on a recall list for a maximum period of two (2) years following the date of layoff. If there is a recall, employees who are still on the recall list shall be recalled, in the inverse order of their layoff, provided they are presently qualified to perform the work in the job classification to which they are recalled without further training. An employee may only be recalled to the same or a lower paying job classification in the bargaining unit. If an employee is recalled to a lower paying job classification, the employee shall be compensated at the rate of pay applicable to such job classification. The County shall not hire new employees in bargaining unit positions from which employees have been laid off or hire any seasonal, temporary or part-time employees as long as there are still eligible employees on the recall list who are presently qualified to perform the work in the affected job classification who are willing to be recalled to said classification.

It shall be the responsibility of an employee on the recall list to provide the County with an address to which a recall notice can be sent. Any employee who declines a recall under this Section or who fails to notify the County of his intent to return to work within seven (7) calendar days after his notice of recall is sent by certified mail to the address he provides shall forfeit further recall rights; acceptance of the certified letter by the intended recipient is not required.

Section 11.3 Effects of Layoff.

Any employee who is laid off as a result of the County's decision to implement a layoff shall, in addition to the recall rights set forth above:

- (a) Be paid for any earned but unused vacation days.
- (b) To the extent applicable, to be permitted to remain in County's group insurance program at the employee's cost for a period of time not to exceed eighteen (18) months from the effective date of layoff by paying in advance each month the full applicable monthly premium.

ARTICLE XII HOLIDAYS AND PERSONAL DAY

Section 12.1 Holidays.

The following holidays for eligible employees are observed under this Agreement:

New Year's Day
Martin Luther King, Jr. Day
Lincoln's Birthday
Washington's Birthday
Columbus Day
Memorial Day

June 19th

Independence Day

Labor Day

Veteran's Day

Thanksgiving Day

Friday after Thanksgiving

Christmas Day

If a holiday falls on a Sunday, the following Monday shall normally be observed as the holiday. If a holiday falls on a Saturday, the previous Friday shall normally be observed as the holiday. However, in no instance shall a holiday be observed on a Saturday or Sunday.

Paid holidays shall be determined in each subsequent year by the County Board in consultation with the Chief Judge. In the event the County Board designates less than thirteen (13) holidays in a year, employees shall be given additional floating holidays so that the number of paid holidays for the year equals thirteen (13). In the event that the County Board designates more than thirteen (13) holidays in a year, bargaining unit employees will be entitled to the additional holidays.

Section 12.2 Holiday Pay.

Eligible full-time employees shall be credited with eight (8) hours straight-time pay for each unworked observed holiday, subject to the eligibility requirements set forth in Section 3 of this Article. If an employee works for more than 1040 hours in a calendar year as a heavy equipment operator, or more than 1040 hours in a calendar year as a crew leader, in the subsequent calendar year that employee's eight (8) hours of straight time pay for the holiday shall include one half of the applicable premium pay rate.

Full-time employees who work on a holiday shall receive, in addition to eight (8) hours of holiday pay: (i) double time for all hours worked on Thanksgiving, the Friday after Thanksgiving, Christmas and New Year's Day; and (ii) time and one half for all hours worked on the other holidays.

Section 12.3 Eligibility Requirements.

In order for an employee to be eligible for holiday pay, the following conditions must be met:

- (a) The employees must be employed as full-time for thirty (30) consecutive days before becoming eligible for holiday pay.
- (b) The employee must have worked his full scheduled working day immediately preceding and immediately following the holiday, unless:
 - (i) the employee is on pre-approved (at least 24 hours in advance) time off for those days, or
 - (ii) it is the first occasion of the calendar year that the employee has missed the last scheduled work day prior to the holiday or next scheduled work day of the holiday due to sickness, and the employee is not on an attendance program. Employees who are suspended, on disability leave, on workers' compensation, on pension,

or on any other inactive payroll or unpaid leave status, however, shall not be eligible for holiday pay.

- (c) On the second or subsequent occasion (or the first if the employee is on an attendance program) of an unexpected absence due to sickness for part or all of the scheduled working day immediately preceding or immediately following the holiday, an employee will not receive his holiday pay unless the employee provides to the Department Head a doctor's excuse substantiating the need to be off work.
- (d) Any employee, who has given his or her resignation, is not eligible for holiday pay while utilizing paid time off (vacation, sick, personal, comp time, etc.) unless the employee will be returning to work after the paid time off is used.

Section 12.4 Personal Leave Day.

Full-time employees on the active payroll as of the beginning of a calendar year are entitled to eight hours off during that calendar year to attend to personal business. ~~The All~~ personal leave days must be used by the end of the calendar year or it will be lost; it cannot be carried over from year to year and is not reimbursable. Requests for a personal leave day shall be made in writing as soon as reasonably possible after the need for the leave arises. When the leave is verbally approved at a point when the employee is not scheduled to be at work prior to taking the leave, the employee shall not be required to physically drop off the written request on his day off. Any personal leave granted for a day based on a request coming after the end of the previous day's work shift, however, will not be treated as an unplanned absence. The eight hours must be used in no less than two-hour increments, which must be taken at the beginning or end of a shift. Engineering Department employees may use paid time off in any increment (30 minutes or more) at any time during the normal eight-hour shift.

It is expressly understood that the final right to approve a request to utilize a personal leave day is exclusively reserved by the County Engineer.

If an employee works for more than 1040 hours in a calendar year as a heavy equipment operator, or more than 1040 hours in a calendar year as a crew leader, in the subsequent calendar year that employee's personal leave pay shall include one half of the applicable premium pay rate.

**ARTICLE XIII
VACATIONS**

Section 13.1 Section 13.1 Vacation Allowance and Eligibility.

All regular, full-time employees will be granted vacation time based on the following accrual schedule:

Length of Continuous Service	Number of 8 Hour Work Shifts
After 6 months:	5
After 1 year	5
After 2 years	10

After 7 years	15
After 15 years	20
After 21 years	21
After 22 years	22
After 23 years	23
After 24 years	24
After 25 years	25

In order to be eligible for the entire annual vacation allowance, an employee must receive compensation for more than eighty (80) "hours of work" in each month of the annual period. An employee who fails to work the requisite number of hours each month will earn a pro-rated vacation allowance based upon the number of months worked which meet the minimum hours requirement. For purposes of this Section only, actual work time plus paid vacations and personal days shall be considered "hours of work"; no other paid or unpaid absence from duty shall be counted as "hours of work." Vacation time, except at the six-month service level, will be granted on January 1 of each year, based on the employee's length of service on December 31 of the previous year. If an employee's anniversary during that year entitles them to an additional week of vacation that time will be granted to them on their anniversary date and may be used during the remainder of that calendar year.

EXAMPLE:

An employee hired on

March 1, 1998	5 days
September 1, 1998	5 days
March 1, 1999	5 days
January 1, 2000	5 additional days
March 1, 2000 January 1, 2001-08	10 days
March 1, 2008	5 additional days

Section 13.2 Vacation Pay.

Vacation pay shall be paid at the rate of the employee's regular straight-time hourly rate of pay in effect for the employee's regular job classification on the payday immediately preceding the employee's vacation. If an employee works for more than 1040 hours in a calendar year as a heavy equipment operator, or more than 1040 hours in a calendar year as a crew leader, in the subsequent calendar year that employee's vacation pay shall include one half of the applicable premium pay rate.

Section 13.3 Vacation Scheduling.

Vacations shall be scheduled in advance, subject to approval by the County Engineer or his designee. In order to enable an employee to comply with this requirement, an employee may submit a request to schedule vacation time before such time is actually earned, but in no event shall an employee utilize vacation allowance before it is earned.

The County will develop and administer an initial, seniority-based vacation sign-up period. The County may begin taking vacation requests on November 15 for the following calendar year, and the sign-up period shall close no later than the end of business on December 15. The County Engineer shall post a schedule indicating the approved vacations of all employees on or before December 30.

Following the initial selection process, vacations shall be scheduled on a first come basis.

Engineering Department employees shall not be required to provide advance notice for scheduling vacation time of less than one week.

Requests to schedule a week of vacation shall be made at least seven (7) calendar days in advance. Requests to schedule less than a week but more than one consecutive day of vacation shall be made in writing (on a form provided by the Department) at least three (3) work days in advance. Requests to schedule one day of vacation shall be made in writing (on a form provided by the Department) at least two (2) work days in advance. Requests to schedule one half (1/2) shift (pre-lunch or post-lunch) or less must be made in writing (on a form provided by the Department) to the employee's supervisor prior to the end of the previous day's work shift. The County Engineer or his designee may, in his sole discretion, consider a vacation request with less notice in a specific instance. The County recognizes that work can and often does slow unexpectedly and that in such cases it may be more efficient for an employee to take vacation time on short notice rather than waiting and taking vacation after giving notice as described above. The Agreement shall not be construed as an impediment to the County authorizing vacation on short notice in the appropriate circumstances, i.e. a private contractor has cancelled work for the following day.

When the leave is verbally approved at a point when the employee is not scheduled to be at work prior to taking the leave, the employee shall not be required to physically drop off the written request on his day off. Except as set forth in Section 4 below, an employee shall utilize vacation in increments of one half (1/2) shift.

All employees must take their vacation by December 31st within the vacation year it has been made available to be taken or the vacation will be forfeited without compensation to the employee. There are three exceptions: (1) in situations where the County Engineer postpones a week of vacation scheduled during November or December, the County Engineer may allow an employee to carry over his vacation an additional ninety (90) days; (2) employees who receive an additional week of vacation in October, November or December may have until March 31 to use the additional week; and (3) employees who do not use their vacation time during the calendar year may request in writing that such time be deposited in their extended illness bank, subject to the approval of the County Engineer.

Notwithstanding any other provision of this Agreement, it is expressly agreed that the final right to designate, approve and cancel vacation periods and the maximum number of employee(s) who may be on vacation at any time is exclusively reserved by the County Engineer.

Section 13.4 Paid Time Usage of One-Half (1/2) Shift or Less.

No more than twenty-four (24) hours of paid time off (vacation, personal, sick and extended illness, compensatory time) may be utilized in less than one half (1/2) shift increments (minimum increment of two (2) hours in any rolling twelve-month period. Paid time off utilized in an increment of one-half (1/2) shift or less must either begin at the start of a shift or end at the end of a shift. The Department may, in its discretion, not count paid leaves of less than one half (1/2) shift toward the twenty-four (24) hour limitation during times of inclement weather, where in the Department's judgment and absent emergency operations, weather conditions severely interfere with outdoor work. Engineering Department employees may use paid time off in any increment (30 minutes or more) at any time during the normal eight-hour shift.

Section 13.5 Inclement Weather

On days when weather conditions prevent outdoor work, employees may use paid time off for such days, provided the County does not have other pressing operational needs—including emergency operations. The paid time off that may be used under this provision includes vacation, personal or compensatory time.

Section 13.6 Termination.

Upon termination of employment for any reason, a non-probationary bargaining unit employee shall receive compensation for all earned but unused vacation time at the employee's regular straight-time hourly rate of pay in effect for the employee's regular job classification on the date of termination. Employees with less than one (1) year of service shall not be entitled to any compensation for unused vacation time if their employment terminates prior to completion of their probationary period.

**ARTICLE XIV
SICK AND EXTENDED ILLNESS LEAVE**

Section 14.1 Purpose and Allowance.

Sick leave and extended illness leave with pay is provided as a benefit in recognition that full-time employees and their immediate families do contract various illnesses from time to time, that their financial resources may be diminished in such instances if pay is discontinued, and that it may not be in the best interest or health of the employee or fellow employees to work while sick. Full-time employees may utilize sick and extended illness leave for the following purposes, subject to the rules set forth herein:

- (a) For the employee's illness, injury or medical appointment;
- (b) For an illness, injury or medical appointment of the employees' child, step-child, spouse, parent, mother-in-law, father-in-law, grandchild, grandparent or stepparent.

Section 14.2 Days Earned in Accumulation.

Sick leave and extended illness leaves will be granted on January 1st of each year for eligible employees and will be based on the employee's full-time service as of December 31st of the prior

year provided the employee has at least one full year of service. Employees who have a six month, 1, 2, or 5-year anniversary during any given year will be eligible for five (5) days of additional time on their anniversary date:

Length of Continuous Service	Number of 8 Hour Work Shifts
After (6) months continuous service:	Five (5) sick days
After one (1) year continuous service:	Five (5) sick days;
After two (2) years of continuous service:	Six (6) days and Four (4) extended illness days;
After five (5) years of continuous service:	Six (6) days and nine (9) extended illness days.

In order to be eligible for the entire annual sick and extended illness leave allowance, an employee must receive compensation for more than one hundred twenty (120) "hours of work" in each month of the annual period. An employee who fails to work the requisite number of hours each month will earn a pro-rated sick and extended illness leave allowance based upon the number of months worked which meet the minimum hours requirement. For purposes of this Section only, actual work, vacations, extended illness leave, jury duty and holidays shall be considered "hours of work"; no other paid or unpaid absence from duty shall be counted as "hours of work." Sick leave cannot be taken before it is actually earned.

EXAMPLE: An employee is hired on March 1, 1996 and is eligible for the entire sick and extended illness leave allowance:

September 1, 1996	Five (5) sick days.
March 1, 1997	Five (5) sick days.
January 1, 1998	Five (5) sick days.
March 1, 1998	One (1) additional sick day plus Four (4) extended illness days.
January 1, 1999-2001	Six (6) sick days plus Four (4) extended illness days.
March 1, 2001	Five (5) extended illness days.
January 1, 2002	Six (6) sick days plus Nine (9) extended illness days.

Section 14.3 Sick and Extended Illness Leave Usage.

Sick and extended illness leave shall be used in increments of no less than one-half (1/2) shift, except as set forth in Section 13.4. Consistent with Section 13.4, sick or extended illness leave utilized in an increment of one-half (1/2,) shift or less must either begin at the start of a shift or end at the end of a shift.

On December 31st of every year all unused sick time will be transferred to the extended illness bank. A maximum of one hundred twenty (120) days (960 hours) may be stored in the extended illness bank. Sick or extended illness leave may be utilized only for the purposes specified in Section I of this Article. Upon termination from County service, accumulated but unused sick leave and extended illness benefits will not be paid.

The following guidelines will be followed as it relates to sick leave and the extended illness bank:

1. Any time an employee has a doctor's excuse substantiating the need to be off work for a medical condition, their time may be used from the Extended Illness Bank.

With Department Head approval, this may also hold true for any sickness in the immediate family (with a Doctor's excuse). A copy of the Doctor's excuse must also be submitted by the Department Head to the Payroll Department.

2. If an employee is hospitalized, the accumulation in the extended illness bank will be used to continue the employee's regular pay. However, an approved statement from the Physician or admittance to a hospital will be necessary for any benefits to be received from the extended illness bank.
3. If the employee exhausts the extended illness bank, any sick or vacation days that have been accrued may be used to extend the employee's regular pay.
4. If any employee is eligible for Illinois Municipal Retirement Fund (IMRF) disability payments, he may apply after the appropriate waiting periods have been achieved (see IMRF policy). No individual may receive IMRF disability payments at the same time he or she is collecting full pay based on use of their sick or vacation time.
5. If an employee is hospitalized as a result of the illness immediately following days of illness as a result of the illness, he or she will be paid from the extended illness bank retroactively from the first day of the illness.
6. An employee undergoing outpatient surgery may be paid from the extended illness bank from the day of surgery.
7. While an employee is utilizing the time from his or her extended illness bank, the employee will continue to accrue vacation and sick time. However, that time may not be used until the employee returns to work on a full-time basis.
8. If an employee requires on-going treatment for an injury or illness, the employee may utilize time from their extended illness bank beginning the fourth day of absence, providing that there is proper documentation from the employee's physician.

Section 14.4 Notification.

All foreseeable sick or extended illness leave requires advance approval of the County Engineer. Notification of absence due to unforeseeable sickness shall be given to an individual designated by the County Engineer as soon as possible on the first day of such absence and every day thereafter (unless this requirement is waived by the County Engineer or his designee in writing with notice sent the employee), but no later than one-half (1/2) hour before the start of the employee's work shift. Failure to properly report an illness, except for extenuating circumstances, may be considered as absence without pay and may subject the employee to discipline, as well.

Notice of an employee's desire to return to work after a lengthy illness must be given to the County Engineer no less than twenty-four (24) hours in advance.

Section 14.5 Medical Verification.

As a condition to eligibility for paid sick or extended illness leave under this Section, the County may require, at its discretion, any employee to submit a physician's certification of illness when the employee has been off sick for three (3) or more consecutive work days; has had repeated illnesses of shorter periods; or in such other circumstances as may be deemed appropriate by the County Engineer or the Human Resource Director. The County also reserves the right, at its discretion, to require an employee utilizing sick or extended illness leave to submit at any time during such leave to an examination by a doctor designated by the County, at the County's expense (to the extent not otherwise covered by insurance), for the purpose of determining the employee's fitness for duty.

Section 14.6 Abuse of Sick or Extended Illness Leave.

Abuse of sick or extended illness leave is a serious matter. The Union shall join the County in making an effort to contact the abuse of sick or extended illness leave wherever and whenever it may occur. An employee obtaining sick or extended illness leave under false pretenses will be subjected to disciplinary action.

Section 14.7 Pension Benefit at Retirement.

To the extent permitted by the Illinois Municipal Retirement Fund, an employee may be provided creditable service for that portion of the employee's accumulated but unused sick and extended illness leave for which payment is not received.

Section 14.8 Extended Illness Bank "Excessive Time."

Long time County employees who have been prudent in their use of sick leave may accumulate more than the 120 days allowed by the Extended Illness Bank. In an effort to reward these employees for outstanding attendance, employees will be able to trade in extra Extended Illness Days for additional monetary compensation. Once an employee exceeds 120 days in their Extended Illness Bank the County will pay the employee twenty percent (20%) of the value of their unused sick and extended illness bank in excess of 120 days. The maximum payment per year is three (3) days of pay per employee. The payments shall be made in January.

Section 14.9 Annual Sick/Extended Illness Leave Conversion/Buyback.

Employees who have forty-five (45) days or more of accrued and unused sick and extended illness leave as of December 31 of each year and who, in that year, used less than four days of non-FMLA related sick leave (not extended illness), may trade up to three (3) days of extended illness leave for three (3) personal days in the following year. The personal days may be used pursuant to Section 12.4 and must be used during the calendar year obtained or will be lost. In the alternative, the employee may elect, in lieu of conversion to personal leave, to sell back up to three (3) extended illness days into the employee's Section 457 deferred compensation plan at a 50% rate. Employee elections must be made by January 31st of the year.

**ARTICLE XV
LEAVES OF ABSENCE**

Section 15.1 Unpaid Discretionary Leaves.

The County in its discretion may grant an unpaid leave of absence under this Article for a period of up to thirty (30) calendar days to any bargaining unit employee with at least twelve months of service where the County determines there is good and sufficient reason. The County shall set the duration, terms and conditions of such leaves.

Any request for unpaid discretionary leave shall be submitted in writing by the employee to the County Engineer or his designee as far in advance as practicable. The request shall state the reason for the leave of absence and the approximate length of time off the employee desires. Authorization for leave of absence shall, if granted, be furnished to the employee by the County Engineer or his designee and it shall be in writing. Only one request per twelve months will be considered.

Section 15.2 Military Leave.

Military leave shall be granted in accordance with applicable law. Employees must apply for such leave as soon as they are aware of the need for such leave.

In addition, full-time non-probationary employees will be protected against loss of income as a result of participation in annual encampment or training duty in the reserves or national guard for up to two weeks of training in a calendar year. In these circumstances, the County will pay the difference between what the employee earns from the government for his first two weeks of military service and what the employee would have earned as normal straight time earnings on the job provided the employee provides proof of what he was paid during his reserve/guard training within fifteen days of the receipt of his military payment.

Section 15.3 Jury Duty or Witness Leave.

Should any employee covered by this Agreement be required to serve on a jury or called by the County, or subpoenaed by a party not suing or acting on behalf of the employee, to appear in a court suit as a witness in his capacity as a County employee, that employee shall be excused from work without loss of regular straight-time pay for the days (for jury duty) or portions thereof (for witness duty) on which the employee must be present for such service and on which the employee would have otherwise been scheduled to work. The employee shall submit a certificate evidencing that he/she appeared and served as a juror or submit a copy of his subpoena if a witness and shall remit any juror/witness fee in order to receive pay for such any service/witness appearance. The employee may retain any money received to cover travel, meal, and/or lodging expenses.

Section 15.4 Funeral Leave.

In the event of the death of an immediate family member, a full-time non-probationary employee may be granted up to three (3) consecutive calendar days off without loss of pay, if necessary, in order for the employee to attend funeral services. For purposes of this Section, immediate family shall include the employee's spouse or any of the following of either the employee or their spouse: parents, children, siblings, grandparents, grandchildren, step parents or stepchildren.

If additional time is needed, an employee may be permitted upon approval of the County Engineer to use up to three (3) days of time from the Extended Illness Bank. In the event of the death of an extended family member or close friend, an employee may be permitted, upon approval of the County Engineer, to use up to three (3) days of time from the Extended Illness Bank to attend funeral services.

An employee shall provide satisfactory evidence of the death, his need for the requested time off, and of the employee's attendance at the funeral services if so requested by the County.

Section 15.5 Family Medical Leave Act.

The parties agree that the County may adopt policies to implement the Family and Medical Leave Act of 1993 that are in accord with what is legally permissible under the Act.

Section 15.6 Non-Employment Elsewhere.

A leave of absence under any provision of this Agreement will not be granted to enable an employee to try for or accept employment elsewhere or for self-employment. Any employee who engages in such employment elsewhere (including self-employment) while on any leave of absence provided in this Article or Agreement may be subject to discipline up to and including discharge. This section shall not apply to vacation, personal leave or compensatory time off.

ARTICLE XVI SALARIES

Section 16.1 Salaries.

Effective December 1, 20~~22~~¹⁸, employees who are employed as of ratification of this Agreement and have maintained satisfactory performance shall be paid the wage rates set for in Appendix "A," attached hereto and made part of this Agreement.

- ~~• Effective December 1, 2018, pay for all employees who have maintained satisfactory performance shall increase by 2%.~~
- ~~• Effective June 1, 2019, pay for all employees who have maintained satisfactory performance shall increase by 1%.~~
- ~~• Effective December 1, 2019, pay for all employees who have maintained satisfactory performance shall increase by 2%.~~
- ~~• Effective June 1, 2020, pay for all employees who have maintained satisfactory performance shall increase by 1%.~~
- ~~• Effective December 1, 2020, pay for all employees who have maintained satisfactory performance shall increase by 2%.~~
- ~~• Effective June 1, 2021, pay for all employees who have maintained satisfactory performance shall increase by 1%.~~

- ~~Effective December 1, 2021, pay for all employees who have maintained satisfactory performance shall increase by 2%.~~
- ~~Effective June 1, 2022, pay for all employees who have maintained satisfactory performance shall increase by 1%.~~
- ~~Effective December 1, 2022, pay for all employees who have maintained satisfactory performance shall increase by 4~~8~~%.~~
- ~~Effective December 1, 2023, pay for all employees who have maintained satisfactory performance shall increase by 3~~8~~%.~~
- ~~Effective December 1, 2024, pay for all employees who have maintained satisfactory performance shall increase by 3~~8~~%.~~

Section 16.2 Retroactive Pay.

All pay increases are retroactive on all hours paid from December 1, 20~~22~~¹⁸.

Section 16.3 New Hires

New hires normally shall begin work at the starting rate for their job classification. The County reserves the right, however, to start a new hire at a higher rate of pay should it so choose. Starting rates for the job classifications within the bargaining unit are as follows for the life of the Agreement:

Position	Starting Rate
Automotive Mechanic	\$22.59
Automotive Parts Warehouse	\$20.37
Engineering Technician	\$17.74
Equipment Operator	\$22.59
Principal Engineering Technician	\$28.03
Senior Automotive Mechanic	\$22.79
Senior Engineering Technician	\$22.79
GIS Technician	\$22.96

Starting rates will increase each December 1 thereafter based upon the across-the-board non-equity adjustment increase rate.

All employees who maintain satisfactory performance and who are not at the top of the pay scale within their classification shall receive an additional 5% pay raise on their anniversary date of employment until such time as they reach the top of the pay scale. In no event shall it take more than seven (7) years of satisfactory performance in a specific position to reach the top of that position's pay scale. Nothing herein shall prohibit the County from providing employees more frequent increases or increases greater than 5% provided such increases do not raise an employee's pay above the top of the pay scale.

Section 16.4 Crew Leader (CL) Pay.

An employee assigned to lead/supervise three or more people besides himself for at least two (2) hours in a day shall receive a 5% increase in his base rate of pay for the actual time so assigned.

Section 16.5 Class I Heavy Equipment Operator (HEO) Pay.

An employee assigned to operate any of the following specific pieces of equipment for at least two (2) hours in a day shall receive a 10% increase in his base rate of pay for the actual time so assigned: paint striping truck (both ends), grader and gradall.

Section 16.6 Class II Heavy Equipment Operator (HEO) Pay.

An employee assigned to operate any of the following specific pieces of equipment for at least two (2) hours in a day shall receive an 8% increase in his base rate of pay for the actual time so assigned: end loader, vibratory roller, sandblaster, paint striping truck (both ends), "line laser" paint striping machine, shoulder machine, "tiger" boom mower, skid loader and paint booth (paint gun and body filling and shaping only).

Section 16.7 ~~Section 16.5(a)~~ Class III Heavy Equipment Operator (HEO) Pay.

An employee assigned to any of the following specific pieces of equipment for at least two (2) hours in a day shall receive a 4% increase in his base rate of pay for the actual time so assigned: highway mowers, spray patcher (driver and operator) and bucket truck (sign truck). This provision shall apply to both employees assigned to the bucket truck (sign truck).

Section 16.8 Acting Maintenance Division Supervisor (AMDS) Rate.

An employee assigned to supervise the Maintenance Division for a period of at least two (2) hours in a day in the absence of a full-time supervisor shall receive a 20% increase in his base rate of pay for the actual time so assigned. Section 16.7 Acting Chief Mechanic.

When the Senior Automotive Mechanic is assigned to supervise the Shop in the absence of the Chief Automotive Mechanic (including split shift situations) for at least two (2) hours in a day he shall receive an increase of 15% in his base rate of pay for the actual time so assigned.

Section 16.9 Herbicide Applicators & Operators.

An employee who is licensed either as an Applicator or an Operator for application of herbicides and who is assigned to apply herbicides for the County for a period of at least two (2) hours in a day shall receive a 5% increase in his base rate of pay for the actual time so assigned.

Section 16.10 Radiation Safety Officer.

An employee who is assigned as a Radiation Safety Officer shall receive a one dollar (\$1.00) increase per hour over the base rate for a Principal Engineering Technician.

Section 16.11 Direct Deposit

Bargaining unit employees shall be permitted to have their pay electronically deposited into the financial institution of their choosing in a manner consistent with other County employees.

Section 16.12 HMA Level I and II

An employee who has obtained HMA Level I shall receive fifty cents (.500) per hour increase over the base rate for a Principal Engineering Technician. An employee who has obtained HMA Level II shall receive an additional fifty cents (.500) per hour increase over the base rate for a Principal Engineering Technician.

**ARTICLE XVII
INSURANCE**

Section 17.1 Medical and Life Insurance Plan.

During the term of this Agreement, the County shall continue to make available to non-- retired, full-time employees and their eligible dependents the same medical and life insurance plan(s) as provided for regular, full-time unrepresented employees. The County reserves the right to make any changes, reductions, modifications, deletions, or improvements with respect to employee medical or life insurance (including but not limited to changes in insurance carriers, insurance plans, benefit levels, deductibles, co-payment levels, opting for self-insurance, etc.), so long as such changes are equally applicable to regular, full-time non-probationary unrepresented employees.

During the term of this contract the employee shall pay 25% of the monthly premium for the type of coverage elected by the employee under the County's medical plan(s). The employee will contribute toward the payment of life insurance premiums at the same rate as regular, full-time non-probationary unrepresented employees. The amount of employee premium contributions required under this Section shall be deducted from the employee's regular paychecks.

Section 17.2 Cost Containment.

The County reserves the right to maintain or institute cost containment measures relative to insurance coverage.

Such changes may include, but are not limited to, mandatory second opinions for elective surgery, pre-admission and continuing admission review, prohibition on weekend admissions except in emergency situations, bounty clause, and mandatory outpatient elective surgery for certain designated surgical procedures.

Section 17.3 Terms of Policies to Govern.

The extent of coverage under the insurance policies referred to in this Article shall be governed by the terms and conditions set forth in said policies. Any questions concerning coverage shall be resolved in accordance with the terms and conditions in said policy and shall not be subject to the grievance procedure set forth in this Agreement.

Section 17.4 Right to Maintain Coverage While on Unpaid Leave or on Layoff.

An employee who is on an approved unpaid leave of absence or who is on layoff with recall rights shall have the right to maintain insurance coverage by paying monthly in advance the full applicable monthly premium for employee coverage and, if desired, for dependent coverage.

Section 17.5 IRC Section 125 Plan.

The Employer shall permit full-time employees to participate in the IRC Section 125 Plan offered to regular, full-time unrepresented employees of the County. This Plan will remain in effect so long as it continues to be permitted by the Internal Revenue Code.

**ARTICLE XVIII
SAFETY**

The County, the Union and the employees recognize the importance of maintaining safe working conditions, and in complying with all applicable safety and health laws, rules and regulations, as they may change from time to time.

In the event an employee reasonably and justifiably believes that his health and safety are in danger due to unsafe working conditions or equipment, he shall immediately inform a supervisor who shall have the responsibility to determine what action, if any, shall be taken, including whether the job should be continued or working conditions should be modified.

In the event an employee reasonably and justifiably believes that he has not been properly trained on a piece of equipment or a particular job function, he shall immediately inform a supervisor who shall have the responsibility to determine what action, if any, shall be taken.

**ARTICLE XIX
MISCELLANEOUS**

Section 19.1 Gender of Words.

The masculine gender as used herein shall be deemed to include the feminine gender, unless the feminine gender is clearly inappropriate in the context of the provisions(s) concerned.

Section 19.2 Ratification and Amendment.

This Agreement shall become effective when ratified by the Union and the County Board and signed by authorized representatives thereof and may be amended or modified during its term only with mutual written consent of both parties.

Section 19.3 Physical Examinations.

If, at any time, there is any question concerning an employee's fitness for duty or fitness to return to duty following a layoff or leave of absence, the County may require, at its expense (to the extent not otherwise paid for by the employee's insurance), that the employee have a physical examination and/or psychological examination by a qualified and licensed medical professional selected by the County.

Section 19.4 Americans With Disabilities Act.

The parties agree that the Employer may, notwithstanding any other provisions of this Agreement, take action that is in accord with what is legally required under the Americans With Disabilities Act ("ADA") in order to be in compliance with the ADA.

Section 19.5 Drug and Alcohol Testing.

The County may require employees to submit to a urinalysis test and/or other appropriate drug or alcohol testing at a time and place designated by, the County, providing, in the opinion of the County Engineer or his designee, there is sufficient cause for such testing, i.e., reasonable individualized suspicion. Without limiting the foregoing, drug or alcohol testing may also be required at any time when an employee is involved in any work-related incident which has resulted in personal injury or property damage. The County also may require any or all employees to participate in random drug testing. Any random testing performed shall comply with federal and state regulations relating to employees with CDL licenses.

If an employee tests positive in any such test, the test results shall be submitted to the County Engineer and/or his designee for appropriate action.

Prohibition, use, sale, purchase, delivery or possession of illegal drugs at any time and at any place (on or off the job) while employed by the County, abuse of prescribed drugs, failure to report to the County Engineer any known adverse side effects of medication or prescription drugs which the employee may be taking, consumption or possession of alcohol while on duty, or being under the influence of alcohol while on duty (which shall be defined as a blood alcohol level of more than .02%), shall be grounds for discipline.

Section 19.6 Light Duty.

The County may in its discretion require employees who are unable to perform their regular job duties on a temporary basis because of a duty related injury to return to work in an available light duty assignment that the employee is qualified to perform, provided that the County's physician has determined that: (i) the employee is physically able to perform the light duty assignment in question without significant risk; (ii) such return to work will not aggravate any pre-existing injury, (iii) there is a reasonable expectation that the employee will be able to assume full duties and responsibilities within 120 calendar days. The terms and conditions of the light duty assignment, including hours of work, shall be determined exclusively by the County Engineer or his designee. It is agreed that a light duty assignment need not necessarily be confined to the County Highway Department. Generally, a light duty assignment under this Section shall not exceed 120 calendar days. The County reserves the right to terminate any light duty assignment at an earlier time if the County's physician determines that an employee is capable of returning to his or her normal job duties.

If an employee returns or is required to return to work in a light duty assignment and the employee is unable to assume full duties and responsibilities within 120 calendar days, the County retains the right to terminate the employee's light duty assignment.

Nothing herein shall be construed to require the County to create a light duty assignment for an employee. Employees will only be assigned light duty assignments when the County determines that the need exists, and only as long as such need exists.

Section 19.7 Outside Employment.

There shall be no restriction on outside employment except that employees may not engage in outside employment if that employment infringes on their ability to satisfactorily perform all of

the functions required by the County. Bargaining unit employees shall advise the County Engineer in writing of the name, telephone number and address of any outside employer. While working on outside jobs, employees are not covered by the County's workers' compensation insurance.

Section 19.8 No Smoking.

All employees are strongly encouraged to quit smoking. Employees are prohibited from smoking in County buildings, and in County vehicles and equipment if/when a vehicle passenger object.

~~Section 19.9 Residency.~~

~~As a condition of employment, within six months of their hire, employees shall be required to obtain and maintain their residence within Kankakee County.~~

~~Section 19.10~~ Section 19.9 **Right to Representation.**

Employees have a right to request and have a Union steward present in accordance with employee Weingarten rights during investigatory interviews in which the employee reasonably believes he may be disciplined.

~~Section 19.11~~ Section 19.10 **Employee Discipline.**

The County agrees in principle to the tenets of progressive and corrective discipline for non-probationary employees; however, nothing in this Agreement limits the County's right to summarily discharge or suspend an employee without warning for serious offenses. Discipline shall include, but not be limited to the following: oral reprimand; written reprimand; suspension; and discharge. The County shall not discipline or discharge a non-probationary employee without just cause.

All discipline with the exception of oral reprimands shall be documented and placed in the employee's personnel file with copies of any discharges sent to the Union office.

~~Section 19.12~~ Section 19.11 **Tuition Reimbursement.**

Full-time employees who wish to advance their educational qualifications at college level may be reimbursed the cost of tuition for successful completion of college level courses which are related to their work assignments, as determined by the County Engineer and the Human Resources Director. An employee requesting tuition reimbursement must submit a written request in advance which describes the courses the employee wishes to take and the applicable tuition costs. Tuition reimbursement is subject to budgetary constraints and the approval of the County Engineer and Human Resources Director.

In order to be eligible for reimbursement, the employee must have completed at least one year of full-time service and have at least a satisfactory job performance rating. The maximum eligible cost of coursework to be reimbursed will be based on similar courses given locally at Kankakee Community College. Any employee who receives reimbursement for his or her tuition from another source (i.e., scholarship, grant) is only eligible for the portion of the tuition that was not covered by another outside source. Reimbursement shall be made upon completion of the approved course with a minimum grade of "C" or higher.

Employees whose requests for tuition reimbursement are approved will be required to sign the tuition reimbursement agreement in which he agrees that if he leaves the employment of County for any reason within three years after completion of the course of studies for which he received tuition reimbursement, he shall repay the County its full reimbursement costs.

~~Section 19.13~~ **Section 19.12 Mechanic Uniforms.**

The County will pay ~~(1/2) one-half of~~ the cost of an approved uniform service for those mechanics who opt for the service.

~~Section 19.14~~ **Section 19.13 Personnel Records.**

An employee shall be provided with access to his or her personnel record, and all other rights in accordance with the Illinois Personnel Record Review Act, as amended, 820 ILLS 40/0.01.

~~Section 19.15~~ **Section 19.14 Subcontracting.**

It is the general policy of the County to continue to utilize its employees to perform work they are qualified to perform. However, the County reserves the right to contract out any work it deems necessary. Except where an emergency situation (including natural and/or man-made disasters) exists, before the County contracts out work in a general area, where such contracting out would result in the layoff of any non-probationary bargaining unit employees, the County will notify the Union and offer the Union an opportunity to meet and discuss the matter at least thirty (30) days before the date an existing non-probationary bargaining unit employee is laid off, i.e., removed from the active payroll, as a direct result of such contracting out. Such discussion may include, among other items, the relative economic costs and the effects of such action upon bargaining unit employees who may be laid off as a result of such contracting out. Following notice and an opportunity to meet, the County reserves the right to proceed with such layoff.

~~Section 19.16~~ **Section 19.15 Reimbursement for Training Expenses.**

The County agrees to compensate all bargaining unit employees at the appropriate straight time or overtime rate for any and all time (including transportation time) spent attending any approved, job-related training or schooling. This includes training or schooling the bargaining unit employees attends during or after normal work hours or on the weekend. The County shall reimburse all expenses incurred by bargaining unit employees attending any approved, job-related training or schooling in accordance with the then-current County of Kankakee Policy & Procedure.

~~Section 19.17~~ **Section 19.16 County Engineer's Designee.**

For purposes of implementing Sections 4.3, 6.4, 6.5, 7.2, 13.3, 14.4, 15.1 ~~and 19.5, and 19.6~~ of this Agreement, the County Engineer will designate an individual authorized to act on his or her behalf and make that name available to bargaining unit members.

**ARTICLE XX
SAVINGS CLAUSE**

If any provision of this Agreement or the application of any such provision should be rendered or declared invalid by any court action, or by reason of any existing or subsequently enacted

legislation, the remaining parts or portions of this Agreement shall remain in full force and effect and the subject matter of such invalid provision shall be open to immediate re- negotiation.

ARTICLE XXI ENTIRE AGREEMENT

This Agreement, upon ratification, supersedes all prior practices and agreements, whether written or oral, unless expressly stated to the contrary herein, and constitutes the complete and entire agreement between the parties, and concludes collective bargaining for its terms. ~~If a past practice is not addressed in this Agreement, it may be changed by the Employer as provided in the management rights clause, Article V.~~

The County and the Union, for the duration of this Agreement, each voluntarily and unqualifiedly waives the right, and each agrees that the other shall not be obligated, to bargain collectively with respect to any subject or matter referred to or covered in this Agreement, ~~including the impact of the County's exercise of its rights as set forth herein on wages, hours or terms and conditions of employment.~~ In so agreeing, the parties acknowledge that, during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement. The Union specifically waives any right it may have to impact or effects bargaining for the life of this Agreement. The County agrees to any bargaining obligation it may have under the Illinois Labor Relations Act.

ARTICLE XXII DURATION AND TERM OF AGREEMENT

Section 22.1 Termination in 202~~5~~².

This Agreement shall be effective as of the day after the contract is executed by both parties and shall remain in full force and effect until 11:59 p.m. on the 30th day of November 202~~5~~². It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing at least sixty (60) days prior to the anniversary date that it desires to modify this Agreement. In the event that such notice is given, negotiations shall begin no later than thirty (30) days prior to the anniversary date.

Notwithstanding any provision of this Article or Agreement to the contrary, this Agreement shall remain in full force and effect after the expiration date and until a new agreement is reached unless either party gives at least ten (10) days' written notice to the other party of its desire to terminate this Agreement, provided such termination date shall not be before the anniversary date set forth in the preceding paragraph.

Executed this ___ day of ~~January~~ June 2023~~2019~~.

KANKAKEE COUNTY

By: _____
Andrew H. Wheeler, Board Chairman

By:  _____
Dan Hendrickson, County Clerk

INTERNATIONAL UNION OF
OPERATING ENGINEERS, LOCAL 150,
PUBLIC EMPLOYEES DIVISION

By: _____
James M. Sweeney, President/Business
Manager

By: _____
Bryan Diemer, Associate General Counsel

By: _____
Union Steward

APPENDIX A

NAME	CLASSIFICATION	11/30/2018-12/01/2018	
		ACTUAL HOURLY	PROPOSED HOURLY
ALLIE, JAMES L.	Equipment Operator	\$30.20	\$30.80
BEGGS, GARY W.	Equipment Operator	\$25.64	\$26.15
BERTRAND, RANDY L.	Equipment Operator	\$30.20	\$30.80
BILLINGS, TIMOTHY	Equipment Operator	\$25.64	\$26.15
BOICKEN, KEVIN	Equipment Operator	\$30.20	\$30.80
DOSS, WILLIAM J. (BJ)	Equipment Operator	\$30.20	\$30.80
GALLOWAY, AARON L.	Equipment Operator	\$28.27	\$28.84
GLENN, ERICK L.	Equipment Operator	\$28.27	\$28.84
HAMILTON, TIMOTHY P.	Principal Engr. Technician	^{2-a}	\$39.13
LaLUNA, NICHOLAS J.	Equipment Operator	\$30.20	\$30.80
LaMORE, JAMES P.	Equipment Operator	\$30.20	\$30.80
LUEDTKE, Shaun M.	Principal Engr. Technician	⁴	\$39.13
MEYER, FRED	Equipment Operator	\$25.64	\$26.15
MINGO, RODNEY	Equipment Operator	\$22.15	\$22.59
MOORE, DALE R.	Automotive Mechanic	\$30.20	\$30.80
O'CONNOR MICHAEL P.	Equipment Operator	\$25.64	\$26.15
ROSENDAHL, DERON R.	Equipment Operator	\$30.20	\$30.80
RUEL, BORIS A.	Equipment Operator	\$29.09	\$29.67
VAZQUEZ, LORIE A.	Parts Warehouse	\$27.30	\$27.85
WINTERROTH, GARY D.	Equipment Operator	\$30.20	\$30.80
WOOD, ROBERT E.	Equipment Operator	\$25.64	\$26.15
	Engineering Technicians (Top Rate)	\$29.01	\$29.59
	GIS Technicians (Top Rate)	\$34.45	\$35.14
	Senior Engineering Technician (Top Rate)	\$31.73	\$32.36
	Principal Engineering Technician (Top Rate)	\$37.38	\$38.13
	Equipment Operator (Top Rate)	\$30.20	\$30.80
	Automotive Mechanic (Top Rate)	\$30.20	\$30.80
	Automotive Parts Warehouse (Top Rate)	\$27.84	\$28.40

¹May include operator duties from time to time with no additional pay conditioned upon possession of valid CDL (Minimum Class "B" w/ Air Brake)

²Principal Engineering Technician Top Rate = \$37.38

³Principal Engineering Technician/Radiation Safety Officer rate to include \$1.00 per hour for RSO duties.

⁴Principal Engineering Technician with HMA Level 2 rate to include \$1.00 per hour.

**Resolution of the County Board
of
Kankakee County, Illinois**

RE: APPROVAL OF THE 2022 COMPREHENSIVE ANNUAL FINANCIAL REPORT PREPARED BY OUTSIDE AUDITORS: SMITH, KOELLING, DYKSTRA, AND OHM, P.C.

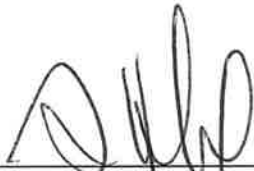
WHEREAS, the County Board authorized the hiring of an independent auditor to audit the County's revenue and expenses for the fiscal year (FY) 2022 and to prepare the annual financial statements for Kankakee County; and,

WHEREAS, the independent audit firm of Smith, Koelling, Dykstra and Ohm, P.C. was hired pursuant to County Resolution # 2023-1-10-18 and the audit firm has prepared a preliminary draft of the County's annual financial statements performed in accordance with government standards and pursuant to generally accepted auditing practices and standards; and,

WHEREAS, the independent auditor's report by Smith, Koelling, Dykstra and Ohm, P.C. (exhibit A) for the fiscal year (FY) 2022 was presented to the County Board for acceptance at the May 24, 2023 meeting.

NOW, THEREFORE, BE IT RESOLVED, by the Kankakee County Board that the Financial Statement for fiscal year (FY) 2022 which ended November 30, 2022, as submitted by Smith, Koelling, Dykstra and Ohm, P.C. (exhibit A) herein, be approved, accepted and adopted and placed on file as necessary and required by law as an independent audit of the County's financial records for Fiscal Year (FY) 2022. (Exhibit A)

PASSED and adopted this 13th day of June, 2023



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

Kankakee County, Illinois
 Annual Comprehensive Financial Report
 As of and for the Year Ended November 30, 2022
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Independent Auditor's Report

Kankakee County Board
Kankakee County, Illinois
Kankakee, Illinois

Report on the Audit of the Financial Statements

Opinions

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

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kankakee County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kankakee County, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kankakee County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kankakee County, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions – IMRF, the IMRF summary of actuarial methods and assumptions, the schedule of changes in the total OPEB liability and related ratios, and the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kankakee County, Illinois' basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May XX, 2023, on our consideration of Kankakee County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kankakee County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kankakee County, Illinois' internal control over financial reporting and compliance.

Bourbonnais, Illinois
May XX, 2023

**Independent Auditor's Report on
Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Kankakee County Board
Kankakee, County, Illinois
Kankakee, Illinois

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

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kankakee County, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kankakee County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Kankakee County, Illinois' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-001.

Kankakee County, Illinois' Response to Findings

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

Purpose of this Report

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

Bourbonnais, Illinois
May XX, 2023

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 32,149,318	\$ 4,429,345	\$ 36,578,663
Cash - restricted	15,487,267	-	15,487,267
Investments, at cost	12,922,087	4,932,552	17,854,639
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	24,495,201	-	24,495,201
Accounts	1,598,450	37,389	1,635,839
Internal balances	(4,620)	4,620	-
Due from other governments	5,080,328	880,233	5,960,561
Prepaid expenses	639,100	90,780	729,880
Other assets - restricted	433,847	-	433,847
Inventory, at cost	654,280	-	654,280
Capital assets:			
Nondepreciable	4,768,491	706,317	5,474,808
Depreciable, net of accumulated depreciation	49,834,137	1,699,844	51,533,981
Net pension asset	17,314,901	804,098	18,118,999
Total assets	<u>165,372,787</u>	<u>13,585,178</u>	<u>178,957,965</u>
Deferred outflows of resources			
Deferred charge on debt refunding	163,886	-	163,886
Deferred outflows related to pensions	4,586,214	142,195	4,728,409
Deferred outflows related to OPEB	1,776,585	-	1,776,585
Total deferred outflows of resources	<u>6,526,685</u>	<u>142,195</u>	<u>6,668,880</u>
Liabilities			
Vouchers and accounts payable	2,843,051	102,438	2,945,489
Accrued wages and benefits	2,758,256	221,614	2,979,870
Unearned revenue	15,950,101	-	15,950,101
Noncurrent liabilities:			
Due within one year	2,655,163	42,358	2,697,521
Due in more than one year	15,131,968	69,400	15,201,368
Total liabilities	<u>39,338,539</u>	<u>435,810</u>	<u>39,774,349</u>
Deferred inflows of resources			
Property taxes related to a future period	24,495,201	-	24,495,201
Deferred inflows related to pensions	24,925,999	875,877	25,801,876
Deferred inflows related to OPEB	1,589,392	-	1,589,392
Total deferred inflows of resources	<u>51,010,592</u>	<u>875,877</u>	<u>51,886,469</u>
Net position			
Net investment in capital assets	46,857,805	2,406,161	49,263,966
Restricted for:			
Debt service	703,873	-	703,873
Capital projects	1,436,736	-	1,436,736
General government - automation	1,780,070	-	1,780,070
Judiciary and court services	1,872,694	-	1,872,694
Public safety	281,193	-	281,193
Health and welfare	3,868,705	-	3,868,705
Transportation	18,619,686	-	18,619,686
Retirement	3,986,350	-	3,986,350
Tort	2,724,734	-	2,724,734
Other purposes	957,606	-	957,606
Unrestricted	(1,539,111)	10,009,525	8,470,414
Total net position	<u>\$ 81,550,341</u>	<u>\$ 12,415,686</u>	<u>\$ 93,966,027</u>

See accompanying notes to the basic financial statements.

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

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total Primary Government
Primary government:							
Governmental activities							
General government	\$ 8,296,454	\$ 3,496,909	\$ 649,888	\$ -	\$ (4,149,657)		\$ (4,149,657)
Court services	8,747,964	1,916,222	2,482,245	602,410	(3,747,087)		(3,747,087)
Public safety	24,042,958	10,369,203	986,907	-	(12,686,848)		(12,686,848)
Health and sanitation	3,581,560	546,048	3,232,251	-	196,739		196,739
Transportation	11,311,959	326,041	2,918,313	-	(8,067,605)		(8,067,605)
Veterans administration	280,555	-	523	-	(280,032)		(280,032)
Economic development	1,906,212	-	1,910,408	-	4,196		4,196
Interest and fiscal charges	374,904	-	-	-	(374,904)		(374,904)
Total governmental activities	<u>58,542,566</u>	<u>16,654,423</u>	<u>12,180,535</u>	<u>602,410</u>	<u>(29,105,198)</u>		<u>(29,105,198)</u>
Business-type activities							
911 Emergency services	3,891,854	5,862,595	-	-		\$ 1,970,741	1,970,741
Animal control	389,390	491,862	-	103,138		205,610	205,610
Total business-type activities	<u>4,281,244</u>	<u>6,354,457</u>	<u>-</u>	<u>103,138</u>		<u>2,176,351</u>	<u>2,176,351</u>
Total primary government	\$ 62,823,810	\$ 23,008,880	\$ 12,180,535	\$ 705,548	(29,105,198)	2,176,351	(26,928,847)
General revenues:							
Taxes							
Property taxes					23,408,638	-	23,408,638
Sales and video gaming taxes					7,333,498	-	7,333,498
State income tax					4,541,340	-	4,541,340
Replacement and other taxes					8,240,817	-	8,240,817
Grants - general purpose					3,367,521	-	3,367,521
Interest					349,943	20,528	370,471
Miscellaneous					572,597	-	572,597
Gain on disposal of assets					51,004	-	51,004
Total general revenues					<u>47,865,358</u>	<u>20,528</u>	<u>47,885,886</u>
Change in net position					18,760,160	2,196,879	20,957,039
Net position - beginning					62,790,181	10,218,807	73,008,988
Net position - ending					<u>\$ 81,550,341</u>	<u>\$ 12,415,686</u>	<u>\$ 93,966,027</u>

See accompanying notes to the basic financial statements.

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

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash	\$ 8,505,328	\$ 4,548,264	\$ 1,744,457	\$ 5,469,448	\$ -	\$ -	\$ 11,881,821	\$ 32,149,318
Cash - restricted	-	-	-	-	7,663,495	7,823,772	-	15,487,267
Investments, at cost	9,093	-	442,798	969,420	-	-	11,500,776	12,922,087
Receivables (net of applicable allowances for estimated uncollectible amounts):								
Taxes, including interest, penalties, and liens	10,550,273	7,192,942	2,379,760	912,241	-	-	3,459,985	24,495,201
Accounts	1,404,380	28,423	80,540	640	-	-	84,467	1,598,450
Prepaid items	623,477	-	-	-	-	-	15,623	639,100
Other assets - restricted	-	-	-	-	-	390,097	43,750	433,847
Due from other funds	29,645	-	219,978	-	-	-	15,681	265,304
Due from other governments	3,789,764	-	48,981	-	-	-	1,241,983	5,080,328
Inventory, at cost	8,138	-	496,392	-	-	-	149,750	654,280
Total assets	\$ 24,920,098	\$ 11,769,629	\$ 5,412,506	\$ 7,351,749	\$ 7,663,495	\$ 8,213,869	\$ 28,393,836	\$ 93,725,182
Liabilities								
Vouchers and accounts payable	\$ 1,128,692	\$ 468,205	\$ 41,106	\$ 27,837	\$ 38,102	\$ 27,500	\$ 1,098,329	\$ 2,829,771
Accrued compensation	1,300,112	122,132	103,147	-	32,656	-	129,807	1,687,854
Due to other funds	20,261	-	-	-	-	-	249,663	269,924
Unearned revenue	206,178	-	-	-	7,591,673	8,040,450	111,800	15,950,101
Total liabilities	2,655,243	590,337	144,253	27,837	7,662,431	8,067,950	1,589,599	20,737,850
Deferred inflows of resources								
Property taxes related to a future period	10,550,273	7,192,942	2,379,760	912,241	-	-	3,459,985	24,495,201
Unavailable revenues	391,507	-	135,827	-	-	-	213,755	741,089
Total deferred inflows of resources	10,941,780	7,192,942	2,515,587	912,241	-	-	3,673,740	25,236,290
Fund balances								
Non-spendable:								
Prepaid items	623,477	-	-	-	-	-	15,623	639,100
Inventory	8,138	-	496,392	-	-	-	107,448	611,978
Restricted for:								
General government	-	-	-	-	-	-	2,000,561	2,000,561
Debt service	-	-	-	-	-	-	703,873	703,873
Judiciary and court	-	-	-	-	-	-	1,861,117	1,861,117
Public safety	-	-	-	-	-	-	281,193	281,193
Health and welfare	-	-	-	-	-	-	4,129,429	4,129,429
Transportation	-	-	-	6,411,671	-	-	12,146,220	18,557,891
Economic development	-	-	-	-	-	-	-	-
Retirement	-	3,986,350	-	-	-	-	-	3,986,350
Tort liability/claims	2,724,734	-	-	-	-	-	-	2,724,734
Public building commission	-	-	-	-	-	-	342,279	342,279
American Rescue Plan expenditures	-	-	-	-	1,064	145,919	-	146,983
Capital projects	-	-	-	-	-	-	1,436,736	1,436,736
Assigned - transportation	-	-	2,256,274	-	-	-	-	2,256,274
Assigned - judiciary and court	-	-	-	-	-	-	106,018	106,018
Unassigned	7,966,726	-	-	-	-	-	-	7,966,726
Total fund balances (deficits)	11,323,075	3,986,350	2,752,666	6,411,671	1,064	145,919	23,130,497	47,751,242
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,920,098	\$ 11,769,629	\$ 5,412,506	\$ 7,351,749	\$ 7,663,495	\$ 8,213,869	\$ 28,393,836	\$ 93,725,182

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

	General Fund	Pension	County Highway	County Bridge	American Rescue Plan Fund	ARPA Lost Revenue Fund	Other Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	\$ 16,576,766	\$ 7,383,666	\$ 2,271,396	\$ 871,750	\$ -	\$ -	\$ 3,638,558	\$ 30,742,136
Intergovernmental	12,345,493	45,494	-	-	2,603,526	763,995	12,768,382	28,526,890
Charges for services	13,272,687	-	1,186,141	-	-	-	-	14,458,828
Licenses and permits	383,155	-	-	-	-	-	268,110	651,265
Fines and fees	528,927	-	-	-	-	-	1,844,705	2,373,632
Interest on investments	16,604	10,648	7,805	19,514	531	145,920	148,966	349,988
Miscellaneous	438,656	-	1,555	-	-	-	169,899	610,110
Total revenues	43,562,288	7,439,808	3,466,897	891,264	2,604,057	909,915	18,836,620	77,712,849
Expenditures:								
Current:								
General government	11,618,304	5,793,660	-	-	845,881	180,319	633,678	19,071,842
Judiciary and court related	6,459,679	-	-	-	492,709	2,656	730,714	7,685,758
Public safety	19,274,349	-	-	-	904,487	43,300	210,299	20,432,435
Health and welfare	-	-	-	-	-	-	3,889,220	3,889,220
Transportation	-	-	2,689,733	26,663	-	-	6,431,966	9,148,362
Economic development	-	-	-	-	-	-	1,909,122	1,909,122
Capital outlay	1,238,051	-	582,392	-	360,449	537,721	1,590,391	4,309,004
Debt service principal	478,580	-	-	-	-	-	1,883,750	2,362,330
Debt service interest	17,605	-	-	-	-	-	293,226	310,831
Total expenditures	39,086,568	5,793,660	3,272,125	26,663	2,603,526	763,996	17,572,366	69,118,904
Excess (deficiency) of revenues over (under) expenditures	4,475,720	1,646,148	194,772	864,601	531	145,919	1,266,254	8,593,945
Other financing sources (uses):								
Transfers in	8,510	-	-	-	-	-	187,430	193,940
Transfers out	(22,657)	-	-	-	-	-	(171,283)	(193,940)
Issuance of debt	-	-	-	-	-	-	1,475,000	1,475,000
Bond premium	-	-	-	-	-	-	20,447	20,447
Sale of capital assets	241,302	-	47,190	-	-	-	16,800	305,292
Total other financing sources (uses)	225,155	-	47,190	-	-	-	1,528,394	1,800,739
Net change in fund balances	4,700,875	1,646,148	241,962	864,601	531	145,919	2,794,648	10,394,684
Fund balances (deficits), beginning	6,622,200	2,340,202	2,510,704	5,547,070	533	-	20,335,849	37,356,558
Fund balances (deficits), ending	\$ 11,323,075	\$ 3,986,350	\$ 2,752,666	\$ 6,411,671	\$ 1,064	\$ 145,919	\$ 23,130,497	\$ 47,751,242

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended November 30, 2022

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

Note 1 – The Financial Reporting Entity

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

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

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

Component Units – Blended

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

Related Organizations

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

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

Note 1 – The Financial Reporting Entity (Continued)

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

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

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

Note 2 – Basis of Presentation

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

The statement of activities displays the direct expenses of a given function or segment and the associated program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

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

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

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

Note 2 – Basis of Presentation (Continued)

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

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

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

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

The County has presented the following major proprietary fund:

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

Additionally, the government reports the following fiduciary fund types:

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

Note 3 – Summary of Significant Accounting Policies

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period.

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

Note 3 – Summary of Significant Accounting Policies (Continued)

Revenues accrued at the end of the year include charges for services, licenses, permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes, and special assessments. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under 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. 87, *Leases*. This standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements but had no effect on the beginning net position.

Budgetary Accounting and Control: The County adopts an annual budget and appropriation ordinance in accordance with Illinois law. The budget covers the fiscal year ending November 30, 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, 2022

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Unrestricted Net Position: typically includes unrestricted liquid assets.

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

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

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

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

Note 3 – Summary of Significant Accounting Policies (Continued)

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

Note 4 – Deposits and Investments

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

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	0.95%	\$ 300,000
The Illinois Funds	66.23%	20,862,060
Other interest-bearing deposits	32.82%	<u>10,336,990</u>
		<u>\$ 31,499,050</u>
Investments reported on financial statements:		
Statement of Net Position:		
Amount included in restricted cash		\$ 13,139,738
Reported as investments		17,854,639
Statement of Fiduciary Net Position		<u>504,673</u>
		<u>\$ 31,499,050</u>

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

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

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

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

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

Note 4 – Deposits and Investments (Continued)

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

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

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

Note 5 – Capital Assets

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

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

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

Note 5 – Capital Assets (Continued)

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

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

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

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

Note 6 – Long-Term Liabilities

	Balances			Balances	
	November 30,	Additions	Reductions	November 30,	Due Within
	2021			2022	One Year
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$ 6,700,000	\$1,475,000	\$ (1,745,000)	\$ 6,430,000	\$ 1,885,000
Plus issuance premiums	46,866	20,447	(15,431)	51,882	-
Total bonds – general obligation	<u>6,746,866</u>	<u>1,495,447</u>	<u>(1,760,431)</u>	<u>6,481,882</u>	<u>1,745,000</u>
Direct Borrowings:					
Note payable	637,048	-	(508,122)	898,987	408,987
Financed purchases	<u>1,407,109</u>	-	<u>(109,208)</u>	<u>527,840</u>	<u>109,208</u>
Total direct borrowings	<u>2,044,157</u>	-	<u>(617,330)</u>	<u>1,426,827</u>	<u>518,195</u>
Net pension liability (Note 9)	7,781,832	-	(4,606,413)	3,175,419	-
Net OPEB liability (Note 10)	4,998,663	218,398	-	5,217,061	-
Compensated absences	<u>1,518,771</u>	<u>758,907</u>	<u>(791,736)</u>	<u>1,485,942</u>	<u>251,968</u>
Total Governmental Activities	<u>\$23,090,289</u>	<u>\$2,472,752</u>	<u>\$ (7,775,910)</u>	<u>\$17,787,131</u>	<u>\$ 2,655,163</u>
Business-Type Activities:					
Compensated absences	\$ 71,302	\$ 112,815	\$ (72,359)	\$ 111,758	\$ 42,358
Total Business-Type Activities	<u>\$ 71,302</u>	<u>\$ 112,815</u>	<u>\$ (72,359)</u>	<u>\$ 111,758</u>	<u>\$ 42,358</u>
Total Governmental Activities and Business-Type Activities	<u>\$23,161,591</u>	<u>\$2,585,567</u>	<u>\$ (7,848,269)</u>	<u>\$17,898,889</u>	<u>\$ 2,697,521</u>

BONDS

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

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

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

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

Note 6 – Long-Term Liabilities (Continued)

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

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

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

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

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

DIRECT BORROWINGS

Note Payable

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

Financed Purchases – Equipment

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

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

Note 6 – Long-Term Liabilities (Continued)

DEFEASED DEBT CERTIFICATES

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

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

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

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

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

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

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

EAV 2022 tax year	\$2,349,545,426
Legal debt limit (2.875% of EAV)	\$ 65,549,431
Outstanding debt	\$ 7,908,709
Less self-supporting debt	<u>(2,340,000)</u>
Total debt applicable to limit	<u>5,568,709</u>
Legal debt margin	<u>\$ 59,980,722</u>

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

Note 7 – Related Party Agreements

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

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

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

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

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

For fiscal years ended November 30,	
2023	\$ 186,486
2024	185,334
2025	203,904
2026	<u>202,054</u>
Total minimum lease payments	<u>\$ 777,778</u>

Note 8 - Retirement Plans

IMRF Plan Description

The County's defined benefit pension plans for regular employees, Elected County Officials, and Sheriff's Law Enforcement Personnel provide retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF.

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Note 8 - Retirement Plans (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 RP employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 RP employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1 RP, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Tier 1 SLEP employees are vested for pension benefits when they have at least twenty years of qualifying service credit. Tier 1 SLEP employees who retire at age 50 or older with twenty years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2-1/2% of the final rate of earnings for each year of SLEP service credit to a maximum of 80% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1 SLEP, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 RP employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2 RP, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

For Tier 2 SLEP employees, pension benefits vest after ten years of service. Participating employees who retire at age 50 (at reduced benefits) or after age 55 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2-1/2% of the final rate of earnings for each year of SLEP service credit to a maximum of 75% of their final rate of earnings.

Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2 SLEP, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

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

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

Note 8 - Retirement Plans (Continued)

Employees Covered by Benefit Terms

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

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

Contributions

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

Net Pension Liability

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

Actuarial Assumptions

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study from the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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

Note 8 - Retirement Plans (Continued)

Other Information

Notes: There were no benefit changes during the year.

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

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

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

Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate is 7.25%.

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

Note 8 - Retirement Plans (Continued)

Changes in the Net Pension Liability – Regular Plan

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

Changes in the Net Pension Liability – ECO

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

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

Note 8 - Retirement Plans (Continued)

Changes in the Net Pension Liability – SLEP

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

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

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

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

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

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

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

Note 8 - Retirement Plans (Continued)

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

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

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

Deferred Amounts Related to Pensions – ECO Plan	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense 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>668,577</u>
Total deferred amounts to be recognized in pension expense in future periods	-	668,577
<i>Pension contributions made subsequent to the measurement date</i>	<u>323,563</u>	<u> -</u>
Total Deferred Amounts Related to Pensions	<u>\$ 323,563</u>	<u>\$ 668,577</u>

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

Note 8 - Retirement Plans (Continued)

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

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

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

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

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

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

Note 8 - Retirement Plans (Continued)

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

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

Note 9 – Other Post-employment Benefits

Health Plan for IMRF Employees

Plan Description

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

Eligibility Provisions

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

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

Benefits Provided

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

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

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

Note 9 – Other Post-employment Benefits (Continued)

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

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

Covered Employees

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

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

Total OPEB Liability

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

Actuarial Methods and Assumptions

Actuarial methods and assumptions used were as follows:

Actuarial Methods

Valuation Date	December 1, 2021
Measurement Date	November 30, 2022
Participant Data	Employee and retiree data were supplied by the plan sponsor as of the census date. Data on persons receiving benefits was supplied by the plan sponsor.
Fiscal Year	December 1 – November 30
Actuarial Cost Method	Entry Age Normal
Changes Since Last Actuarial Valuation	The Discount Rate was changed from 2.23% to 4.19% which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of November 30, 2022.
Actuarial Valuation	Starting per capita costs were updated. The health care trend rates were reset. Decrements were changed to those in the most recent IMRF Pension Fund valuation report.
Nature of Actuarial Calculations	The results are estimates based on assumptions about future events. Assumptions may be made about participant data or other factors. All approximations and assumptions are noted. Reasonable efforts were made in this valuation to ensure that significant terms in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Actual future experience will differ from the assumptions used. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

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

Note 9 – Other Post-employment Benefits (Continued)

Actuarial Assumptions

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

Health Care Trend

Insurance Year Trends

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

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

⁽¹⁾ Known rate

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

Note 9 – Other Post-employment Benefits (Continued)

Period	Fiscal Year Trends	
	HSA Option 1 & HSA Option 2	PPO Option 3 & PPO Option 4
FY22 – FY23	9.39%/9.41%	9.39%
FY23 – FY24	7.12%	7.58%
FY24 – FY25	6.84%	7.30%
FY25 – FY26	6.66%	7.09%
FY26 – FY27	6.48%	6.88%
FY27 – FY28	6.30%	6.66%
FY28 – FY29	6.12%	6.45%
FY29 – FY30	5.94%	6.23%
FY30 – FY31	5.76%	6.02%
FY31 – FY32	5.59%	5.80%
FY32 – FY33	5.41%	5.59%
FY33 – FY34	5.23%	5.38%
FY34 – FY35	5.05%	5.16%
FY35 – FY36	4.87%	4.95%
FY36 – FY37	4.69%	4.73%
FY37 – FY38	4.51%	4.52%
Subsequent	4.50%	4.50%

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

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

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

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

For Sheriff Correctional Officers, 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, 2022

Note 9 – Other Post-employment Benefits (Continued)

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

Changes in the Net OPEB Liability

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

⁽¹⁾ Includes the implicit rate subsidy.

Discount Rate

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

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

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

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

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.

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

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

Note 9 – Other Post-employment Benefits (Continued)

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

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

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

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

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

Note 10 – Interfund Balances and Transfers

Interfund balances are as follows:

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

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

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

Note 10 – Interfund Accounts and Transfers (Continued)

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

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

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

Note 11 – Deferred Compensation Plan

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

Note 12 – Net Position and Fund Balances

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

Restricted for:	
General government – automation	\$ 1,780,070
Judiciary and court services	1,872,694
Public safety	281,193
Health and welfare	3,654,951
Transportation	18,619,686
Retirement	3,986,350
Tort	2,724,734
Other	<u>943,856</u>
	<u>\$33,863,534</u>

Note 13 – Nonmonetary Transaction – River Valley Detention Center

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

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

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

Note 14 – Insurance and Related Risks

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

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

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

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

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

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

Note 15 – Contingencies and Commitments

Coronavirus Pandemic

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

Grant Contingency

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

Litigation

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

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

Note 15 – Contingencies and Commitments (Continued)

ETSB Commitments

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

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

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

Any additional commitments or contingencies identified by County management should be inserted here.

Note 16 – Tax Abatements

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

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

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

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

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

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

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

Note 17 – Related Party Transactions

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

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 18 – Concentrations

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

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

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

Note 20 - Impact of Recently Issued Accounting Principles

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

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

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

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

Note 20 - Impact of Recently Issued Accounting Principles (Continued)

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

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

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

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Required Supplementary Information

Kankakee County, Illinois
Required Supplementary Information
November 30, 2022

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

Calendar Year Ended December 31	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 2,383,385	\$ 2,355,571	\$ 2,261,911	\$ 2,163,963	\$ 1,998,257	\$ 2,040,489	\$ 2,096,324	\$ 2,374,302
Interest on the total pension liability	8,549,498	8,184,366	7,839,671	7,562,366	7,223,474	6,867,077	6,497,069	5,976,287
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	70,810	718,912	(1,066,741)	(1,655,375)	2,636,434	(302,099)	(202,288)	(786,352)
Changes of assumptions	-	(1,480,653)	-	3,381,953	(3,380,945)	(265,760)	129,712	2,611,980
Benefit payments, including refunds of employee contributions	(5,062,876)	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Net change in total pension liability	5,940,817	5,289,005	4,833,047	7,223,905	4,606,351	4,585,548	5,414,349	7,327,065
Total pension liability - beginning	119,200,528	113,911,523	109,078,476	101,854,571	97,248,220	92,662,672	87,248,323	79,921,258
Total pension liability - ending (A)	\$ 125,141,345	\$ 119,200,528	\$ 113,911,523	\$ 109,078,476	\$ 101,854,571	\$ 97,248,220	\$ 92,662,672	\$ 87,248,323
Plan fiduciary net position								
Contributions - employer	\$ 2,602,956	\$ 2,922,607	\$ 2,529,743	\$ 2,945,040	\$ 2,826,860	\$ 2,432,326	\$ 2,378,568	\$ 2,513,311
Contributions - employees	1,248,237	1,231,292	1,260,783	1,121,277	1,074,685	871,968	880,633	904,887
Net investment income	19,886,857	15,523,029	16,554,054	(3,404,764)	12,914,287	5,245,651	384,808	4,393,721
Benefit payments, including refunds of employee contributions	(5,062,876)	(4,489,191)	(4,201,794)	(4,229,002)	(3,870,869)	(3,754,159)	(3,106,468)	(2,849,152)
Administrative expense	(57,243)	(66,761)	(77,895)	(71,191)	(75,968)	-	-	-
Other/net transfer	-	28	31	(1,881)	109,155	374,470	(1,008,789)	178,685
Net change in plan fiduciary net position	18,617,931	15,121,004	16,063,922	(3,640,521)	12,978,150	5,170,256	(471,248)	5,141,452
Plan fiduciary net position - beginning	122,106,710	106,985,706	90,921,784	94,562,305	81,584,155	76,413,899	76,885,147	71,743,695
Plan fiduciary net position - ending (B)	\$ 140,724,641	\$ 122,106,710	\$ 106,985,706	\$ 90,921,784	\$ 94,562,305	\$ 81,584,155	\$ 76,413,899	\$ 76,885,147
Net pension liability (asset) - ending (A - B)	\$ (15,583,296)	\$ (2,908,182)	\$ 6,925,817	\$ 18,156,692	\$ 7,292,266	\$ 15,664,065	\$ 16,248,773	\$ 10,363,176
Plan fiduciary net position as a percentage of the total pension liability	112.45%	102.44%	93.92%	83.35%	92.84%	83.89%	82.46%	88.12%
Covered payroll	\$ 24,600,529	\$ 25,107,812	\$ 23,622,176	\$ 22,737,842	\$ 21,687,137	\$ 18,934,033	\$ 19,104,537	\$ 19,940,711
Net pension liability (asset) as a percentage of covered payroll	-63.35%	-11.57%	29.32%	79.85%	33.62%	82.73%	85.05%	51.97%

Notes to Schedule:

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

Kankakee County, Illinois
 Required Supplementary Information
 November 30, 2022

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

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

Notes to Schedule:

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Kankakee County, Illinois
 Required Supplementary Information
 November 30, 2022

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

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

Notes to Schedule:

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

Kankakee County, Illinois
 Required Supplementary Information
 November 30, 2022

SCHEDULE OF EMPLOYER CONTRIBUTIONS - IMRF
Most Recent Fiscal Years

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

Notes to Schedule:

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

**Kankakee County
Required Supplementary Information
November 30, 2022**

Schedule of Changes in the Total OPEB Liability and Related Ratios

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

Notes to Schedule:

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

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

Changes of Benefit Terms:

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

Differences Between Expected and Actual Experience:

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

Changes in Assumptions:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation
Assets									
Cash	\$ 691,111	\$ 55,295	\$ 142,378	\$ 156,943	\$ 230	\$ 92,102	\$ 10,456	\$ 3,337	\$ 40,255
Investments, at cost	1,386	888	748	-	-	-	-	205	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	501	3,238	-	-	1,986	13,817	98	11,797	2,550
Prepaid items	1,617	-	-	-	-	-	-	-	-
Other assets - restricted	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	218,943	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Total assets	\$ 694,615	\$ 59,421	\$ 143,126	\$ 156,943	\$ 221,159	\$ 105,919	\$ 10,554	\$ 15,339	\$ 42,805
Liabilities									
Vouchers and accounts payable	\$ 8,296	\$ 1,710	\$ 6,581	\$ -	\$ 220,928	\$ -	\$ -	\$ -	\$ -
Accrued compensation	3,049	1,486	2,027	-	-	6,725	-	6,747	-
Due to other funds	378	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	11,723	3,196	8,608	-	220,928	6,725	-	6,747	-
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
Fund balances									
Non-spendable:									
Prepaid items	1,617	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	881,275	56,225	134,518	156,943	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	8,592	42,805
Public safety	-	-	-	-	-	99,194	10,554	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	231	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - judiciary and court	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	682,892	56,225	134,518	156,943	231	99,194	10,554	8,592	42,805
Total liabilities, deferred inflows of resources, and fund balances	\$ 694,615	\$ 59,421	\$ 143,126	\$ 156,943	\$ 221,159	\$ 105,919	\$ 10,554	\$ 15,339	\$ 42,805

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

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

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

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

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

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

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

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

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

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

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

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

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

	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Public Def Records/ Automation	Arrestee Medical	Sheriff TBL Account	Coroner's Fee
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	11,427
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	3,055	57,230	169,296	37,724	-	901	7,856	-	51,619
Interest on investments	30	114	1,455	356	-	3	7	-	45
Miscellaneous	-	24,000	-	-	-	-	-	-	-
Total revenues	<u>3,085</u>	<u>81,344</u>	<u>170,751</u>	<u>38,080</u>	<u>-</u>	<u>904</u>	<u>7,863</u>	<u>-</u>	<u>63,091</u>
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	54,936	182,617	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	24,007
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,898	-	-	-	-	-	44,075
Total expenditures	<u>-</u>	<u>54,936</u>	<u>187,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,082</u>
Excess (deficiency) of revenues over expenditures	<u>3,085</u>	<u>26,408</u>	<u>(16,762)</u>	<u>38,080</u>	<u>-</u>	<u>904</u>	<u>7,863</u>	<u>-</u>	<u>(4,991)</u>
Other financing sources (uses):									
Transfers out	-	-	-	-	-	-	(6,510)	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,510)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>3,085</u>	<u>26,408</u>	<u>(16,762)</u>	<u>38,080</u>	<u>-</u>	<u>904</u>	<u>1,353</u>	<u>-</u>	<u>(4,991)</u>
Fund balance, beginning of year	<u>35,851</u>	<u>54,859</u>	<u>702,460</u>	<u>193,201</u>	<u>-</u>	<u>972</u>	<u>1,887</u>	<u>1,100</u>	<u>107,830</u>
Fund balance, end of year	<u>\$ 38,936</u>	<u>\$ 81,267</u>	<u>\$ 685,698</u>	<u>\$ 231,281</u>	<u>\$ -</u>	<u>\$ 1,876</u>	<u>\$ 3,240</u>	<u>\$ 1,100</u>	<u>\$ 102,839</u>

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

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

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

	Geographical Information System	Contract Appraisal Work	Drug Court	Teen Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,667,233
Intergovernmental	-	-	-	-	-	1,910,408	-	12,768,382
Licenses and permits	-	-	-	-	-	-	-	268,110
Fines and fees	231,861	-	20,571	9,942	1,530	-	-	1,844,705
Interest on investments	1,489	19	64	45	4	-	3,627	148,590
Miscellaneous	-	-	-	-	-	-	24,750	151,786
Total revenues	233,350	19	20,635	9,987	1,534	1,910,408	28,377	16,846,806
Expenditures:								
General government	172,941	4,729	-	-	-	-	28,559	510,960
Judiciary and court related	-	-	3,816	-	2,733	-	-	694,281
Public safety	-	-	-	-	-	-	-	210,299
Public health and welfare	-	-	-	-	-	-	-	3,889,220
Transportation	-	-	-	-	-	-	-	6,431,966
Economic development	-	-	-	-	-	1,909,122	-	1,909,122
Capital outlay	894	-	-	-	-	3,454	-	1,590,391
Total expenditures	173,835	4,729	3,816	-	2,733	1,912,576	28,559	15,236,239
Excess (deficiency) of revenues over expenditures	59,515	(4,710)	16,819	9,987	(1,199)	(2,168)	(182)	1,610,567
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	(171,283)
Sale of capital assets	-	-	-	-	-	-	-	16,800
Total other financing sources (uses)	-	-	-	-	-	-	-	(154,483)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	59,515	(4,710)	16,819	9,987	(1,199)	(2,168)	(182)	1,456,084
Fund balance, beginning of year	848,537	23,799	28,301	20,511	5,805	2,168	342,461	19,533,804
Fund balance, end of year	\$ 908,052	\$ 19,089	\$ 45,120	\$ 30,498	\$ 4,606	\$ -	\$ 342,279	\$ 20,989,888

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

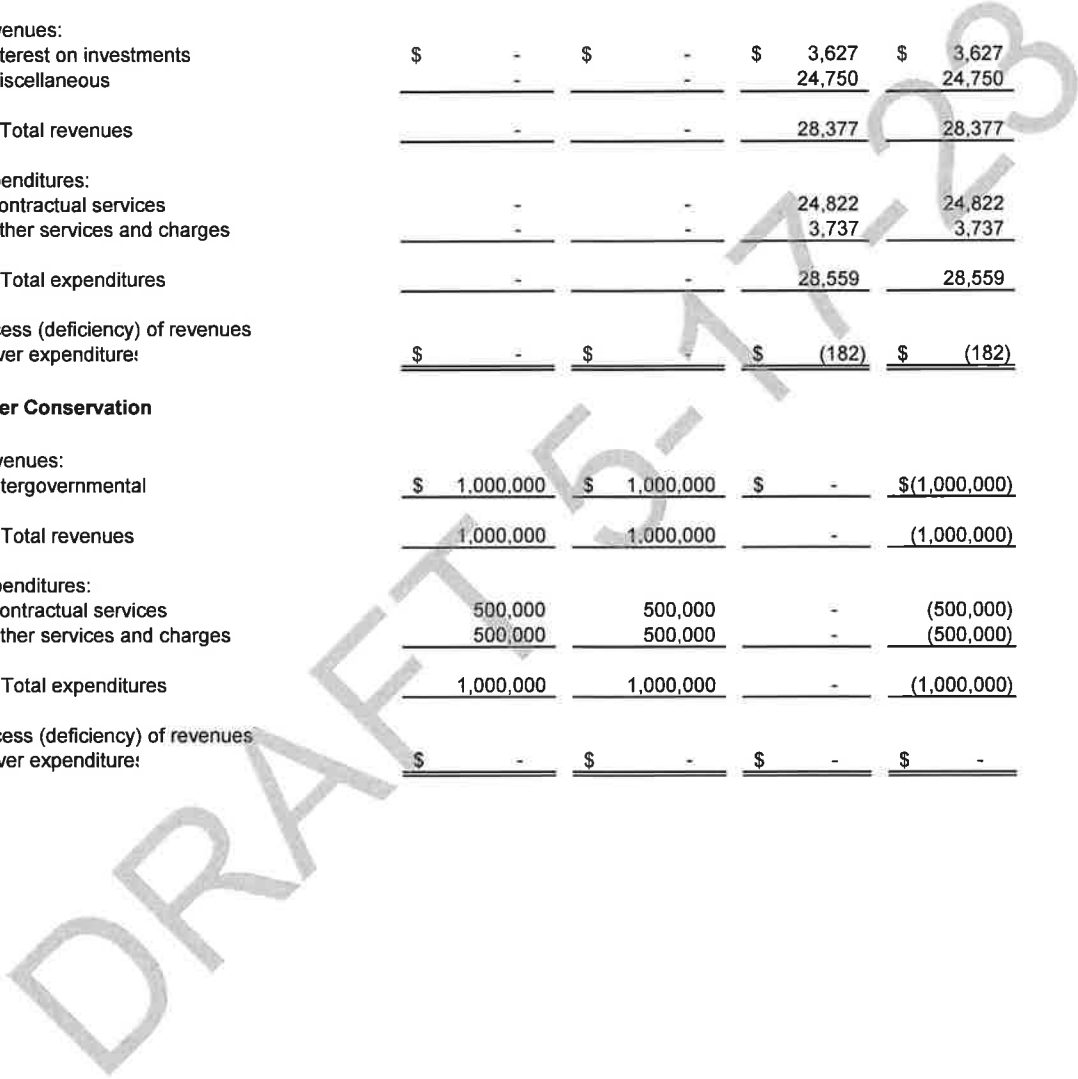
	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Geographical Information System				
Revenues:				
Fines and fees	\$ 275,000	\$ 275,000	\$ 231,861	\$ (43,139)
Interest on investments	151	151	1,489	1,338
Total revenues	<u>275,151</u>	<u>275,151</u>	<u>233,350</u>	<u>(41,801)</u>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

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

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

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

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



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

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

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

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

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

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

Kankakee County, Illinois
Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budgetary Basis
911 System Fee Fund
For the Year Ended November 30, 2022

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 3,934,482	\$ 3,930,890	\$ (3,592)	\$ 1,463,716	\$ 1,922,990	\$ 459,274	\$ 5,398,198	\$ 5,853,880	\$ 455,682
Miscellaneous	-	2,085	2,085	3,000	6,630	3,630	3,000	8,715	5,715
Total operating revenues	<u>3,934,482</u>	<u>3,932,975</u>	<u>(1,507)</u>	<u>1,466,716</u>	<u>1,929,620</u>	<u>462,904</u>	<u>5,401,198</u>	<u>5,862,595</u>	<u>461,397</u>
Operating expenses:									
Personal services	3,337,385	2,728,554	(608,831)	177,635	562,095	384,450	3,515,020	3,290,639	(224,381)
Contractual services	25,000	20,590	(4,410)	495,050	181,917	(313,133)	520,050	202,507	(317,543)
Supplies and materials	444,806	18,513	(426,293)	7,480	327,693	320,213	452,286	346,206	(106,080)
Other services and charges	99,091	93,514	(5,577)	613,240	41,067	(572,173)	712,331	134,581	(577,750)
Equipment	30,000	-	(30,000)	143,000	108,542	(34,458)	173,000	108,542	(64,458)
Total operating expenses	<u>3,936,282</u>	<u>2,861,171</u>	<u>(1,075,111)</u>	<u>1,436,405</u>	<u>1,221,304</u>	<u>(215,101)</u>	<u>5,372,687</u>	<u>4,082,475</u>	<u>(1,290,212)</u>
Operating income (loss)	<u>(1,800)</u>	<u>1,071,804</u>	<u>1,073,604</u>	<u>30,311</u>	<u>708,316</u>	<u>678,005</u>	<u>28,511</u>	<u>1,780,120</u>	<u>1,751,609</u>
Nonoperating revenue (expense):									
Interest income	1,800	9,659	7,859	5,220	6,511	1,291	7,020	16,170	9,150
Transfers out	-	-	-	(35,531)	-	35,531	(35,531)	-	35,531
Net nonoperating revenue (loss)	<u>1,800</u>	<u>9,659</u>	<u>7,859</u>	<u>(30,311)</u>	<u>6,511</u>	<u>36,822</u>	<u>(28,511)</u>	<u>16,170</u>	<u>44,681</u>
Change in net position	<u>\$ -</u>	<u>\$ 1,081,463</u>	<u>\$ 1,081,463</u>	<u>\$ -</u>	<u>\$ 714,827</u>	<u>\$ 714,827</u>	<u>\$ -</u>	<u>\$ 1,796,290</u>	<u>\$ 1,796,290</u>

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

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

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

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

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

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

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

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

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

	County Clerk	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Total
Additions				
Fines, fees, and costs	\$ 66,794	\$ -	\$ -	\$ 2,564,151
Property taxes	-	-	-	189,367,948
Tax redemptions	3,478,379	-	-	3,478,379
Sheriff's sale	-	-	-	1,207,848
Commissary deposits	-	-	-	4,904,511
Grant	-	-	30,478	30,478
Other receipts	-	8,064	64,017	1,013,390
Interest income	-	36	138	165,125
Total additions	3,545,173	8,100	94,635	202,731,830
Deductions				
Distributions of fines, fees, and costs	66,794	-	-	2,476,966
Distributions of property taxes	-	-	-	188,944,036
Drainage district claims	-	-	-	208,646
Commissary withdrawals	-	-	-	4,743,476
Distributions to others	3,560,675	-	-	5,124,154
Administrative expenses	-	903	43,602	44,505
Total deductions	3,627,469	903	43,602	201,541,783
Change in net position	(82,296)	7,197	51,031	1,190,047
Net position, beginning of year	1,062,553	81,143	294,312	8,291,258
Total net position	\$ 980,257	\$ 88,340	\$ 345,343	\$ 9,481,305

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

Finding Number: 2022-001

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

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

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

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

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

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

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

Management's response: See attached responses.

Resolution of the County Board
Of
Kankakee County, Illinois
**AUTHORIZING THE EXPENDITURES OF AMERICAN RESCUE PLAN ACT FUNDS –
FY2023 FUND NUMBER 098 – KANKAKEE COUNTY CLERK-VOTING BOOTHS**

WHEREAS, the American Rescue Plan Act of 2021 was signed into law on March 11, 2021 by the President of the United States; and

WHEREAS, the American Rescue Plan Act of 2021 provides funds to help states, territories, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic; and

WHEREAS, the American Rescue Plan Act of 2021 allows counties to separate the allocated relief funds between ARPA funds and Lost Revenue Funds with varying allowances for qualifying uses of each designated fund; and,

WHEREAS, Kankakee County, utilizing the Government Financial Officers Association (GFOA) ARPA Revenue Replacement Calculator tool, calculated Kankakee County's allocation to the Lost Revenue Fund as \$6,475,228 for Fiscal Year Ended 12/31/2020; and,

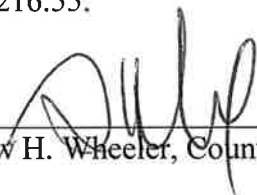
WHEREAS, at the Finance Committee Meeting on May 24, 2023, after discussion, review and consideration, the committee recommended approval to the Kankakee County Clerk in the amount of \$80,216.55; and

WHEREAS, these expenditures qualify for funding from FY2023 Fund Number 098- American Rescue Plan Fund- Lost Revenue in that expenditures are defined as critical infrastructure for Kankakee County and its residents; and

WHEREAS, where appropriate, the FY2023 Fund Number 098- American Rescue Plan Fund- Lost Revenue shall be adjusted to reflect the transfer.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board after review, discussion and consideration, the Kankakee County Board approves the total amount of up to \$80,216.55 as critical infrastructure to the Kankakee County Clerk in the amount of \$80,216.55.

PASSED and approved this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

Resolution of the County Board
Of
Kankakee County, Illinois

**AUTHORIZING THE EXPENDITURES OF AMERICAN RESCUE PLAN ACT FUNDS –
FY2023 FUND NUMBER 098 – LIMESTONE FIRE PROTECTION DISTRICT – GRAPPLE
HOOK BOAT REPAIR**

WHEREAS, the American Rescue Plan Act of 2021 was signed into law on March 11, 2021 by the President of the United States; and

WHEREAS, the American Rescue Plan Act of 2021 provides funds to help states, territories, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic; and

WHEREAS, the American Rescue Plan Act of 2021 allows counties to separate the allocated relief funds between ARPA funds and Lost Revenue Funds with varying allowances for qualifying uses of each designated fund; and,

WHEREAS, Kankakee County, utilizing the Government Financial Officers Association (GFOA) ARPA Revenue Replacement Calculator tool, calculated Kankakee County's allocation to the Lost Revenue Fund as \$6,475,228 for Fiscal Year Ended 12/31/2020; and,

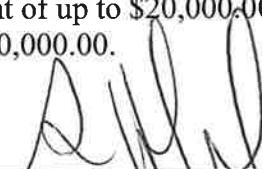
WHEREAS, at the Finance Committee Meeting on May 24 2023, after discussion, review and consideration, the committee recommended approval to the Limestone Fire Protection District in the amount of \$20,000.00; and

WHEREAS, these expenditures qualify for funding from FY2023 Fund Number 098- American Rescue Plan Fund- Lost Revenue in that expenditures are defined as critical infrastructure for Kankakee County and its residents; and

WHEREAS, where appropriate, the FY2023 Fund Number 098- American Rescue Plan Fund- Lost Revenue shall be adjusted to reflect the transfer.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board after review, discussion and consideration, the Kankakee County Board approves the total amount of up to \$20,000.00 as critical infrastructure to the Kankakee County Recorder in the amount of \$20,000.00.

PASSED and approved this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

Resolution of the County Board
Of
Kankakee County, Illinois

RE: AUTHORIZING EXPENDITURE FROM FY2023 FUND NUMBER 095 – AMERICAN RESCUE PLAN FUND TO KANKAKEE COUNTY COMMUNITY SERVICES, INC (KCCSI) – YOUTH PROGRAMMING

WHEREAS, the American Rescue Plan Act of 2021 was signed into law on March 11, 2021 by the President of the United States; and

WHEREAS, the American Rescue Plan Act of 2021 provides funds to help states, territories, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic; and

WHEREAS, KCCSI submitted a request for funding to assist in the negative economic impacts caused by the COVID-19 pandemic; and

WHEREAS, KCCSI submitted the required documentation to support their request for Social Service Assistance.

WHEREAS, at the Finance Committee Meeting on May 24, 2023, after discussion, review and consideration, the committee recommended approval of \$176,965.00 to KCCSI; and

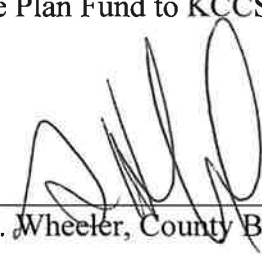
WHEREAS, funds are to be expended on Kankakee County residents only and are subject to County, State and Federal procurement and reporting guidelines and funding is to be used for Kankakee County residents only; and

WHEREAS, this expenditure qualifies for funding from FY2023 Fund Number 095- American Rescue Plan Fund under Social Service Assistance; and

WHEREAS, the FY2023 Fund Number 095- American Rescue Plan Fund shall be adjusted to reflect the transfer.

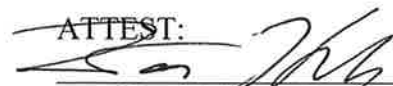
NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board after review, discussion and consideration, the Kankakee County Board approves \$176,965.00 meeting criteria above from fund number 095- American Rescue Plan Fund to KCCSI under social service assistance.

PASSED and approved this 13th day of June, 2023.



Andrew H. Wheeler, County Board Chairman

ATTEST:



Dan Hendrickson, County Clerk

RES#	Account	Type	Account Name	Parcel#	Total Collected	County Clerk	Auctioneer	Recorder/ Sec of State	Agent	Misc/ Overpmt	Treasurer
06-23-001	2018-00840	SUR	DUDLEY B BURRELL DEC OF TRUST	16-09-32-421-016	16,480.86	115.25	0.00	0.00	3,894.40	123.00	12,348.21
06-23-002	0922137P	SAL	JOSE ARTURO BARRAJAS	16-09-33-323-015	820.00	32.54	0.00	66.00	450.00	0.00	271.46
Totals					\$17,300.86	\$147.79	\$0.00	\$66.00	\$4,344.40	\$123.00	\$12,619.67

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Committee Members

Recorder/ Sec of State
 Clerk Fees
 Recorder/Sec of State Fees
 Total to County

\$147.79
 \$66.00
 \$12,833.46

Kankakee County Monthly Resolution List - June 2023

RES#	Account	Type	Account Name	Parcel#	Total Collected	County Clerk	Auctioneer	Recorder/ Sec of State	Agent	Misc/ Overpmt	Treasurer
06-23-001	2018-00840	SUR	DUDLEY B BURRELL DEC OF TRUST	16-09-32-421-016	16,480.86	115.25	0.00	0.00	3,894.40	123.00	12,348.21
06-23-002	0922137P	SAL	JOSE ARTURO BARAJAS	16-09-33-323-015	820.00	32.54	0.00	66.00	450.00	0.00	271.46
Totals					\$17,300.86	\$147.79	\$0.00	\$66.00	\$4,344.40	\$123.00	\$12,619.67

Clerk Fees
Recorder/Sec of State Fees
Total to County

\$147.79
\$66.00
\$12,833.46

Committee Members

Kankakee County June 2023 Resolutions
Future Taxes for Properties Sold at Auction

ROUTE TO TREASURER

Dear Treasurer,

Please ensure the properties listed below receive tax bills no sooner than the payable date listed. Please direct any questions to our office.

<u>Item #</u>	<u>Date Sold</u>	<u>Purchaser</u>	<u>Future Taxes Due Beginning</u>
0922137P	09/30/2022	Jose Arturo Barajas	January 1, 2023 payable 2024
<i>Parcel(s) Involved: 16-09-33-323-015</i>			

RESOLUTION



WHEREAS, The County of Kankakee, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Kankakee, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

TOWN OF KANKAKEEE 100' LOTS 1 &4 BLK 132-31-12E

PERMANENT PARCEL NUMBER: 16-09-32-421-016

As described in certificate(s): 2018-00840 sold on November 13, 2019

Commonly known as: 560 E. CHESTNUT ST.

and it appearing to the Finance Committee that it is in the best interest of the County to accept full payment of the delinquent taxes, penalties, interest, and costs from the owner of an interest in said property.

WHEREAS, Dudley B Burrell Dec Of Trust, has paid \$16,357.86 for the full amount of taxes involved and a request for surrender of the tax sale certificate has been presented to the Finance Committee and at the same time it having been determined that the County shall receive \$12,348.21 as a return for its Certificate(s) of Purchase. The County Clerk shall receive \$115.25 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account. Dudley B Burrell Dec Of Trust shall receive \$123.00 for overpayment. The remainder is the amount due the Agent under his contract for services.

WHEREAS, your Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF KANKAKEE COUNTY, ILLINOIS, that the Chairman of the Board of Kankakee County, Illinois, hereby authorizes the cancellation of the appropriate Certificate(s) of Purchase on the above described real estate for the sum of \$12,348.21 to be paid to the Treasurer of Kankakee County, Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 12TH day of JUNE, 2023

ATTEST:

[Signature]
CLERK

[Signature]
COUNTY BOARD CHAIRMAN

SURRENDER

RESOLUTION



WHEREAS, The County of Kankakee, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Kankakee, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

KANKAKEE TOWNSHIP

PERMANENT PARCEL NUMBER: 16-09-33-323-015

As described in certificate(s) : 2014-00946 sold November 2015

and it appearing to the Finance Committee that it is in the best interest of the County to dispose of its interest in said property.

WHEREAS, Jose Arturo Barajas, Silvia Cortes De Barajas, has bid \$820.00 for the County's interest, such bid having been presented to the Finance Committee at the same time it having been determined by the Finance Committee and the Agent for the County, that the County shall receive from such bid \$271.46 as a return for its certificate(s) of purchase. The County Clerk shall receive \$32.54 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$66.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$820.00.

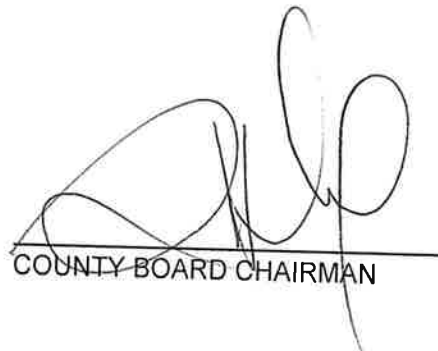
WHEREAS, your Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF KANKAKEE COUNTY, ILLINOIS, that the Chairman of the Board of Kankakee County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest on the above described real estate for the sum of \$271.46 to be paid to the Treasurer of Kankakee County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 13TH day of JUNE, 2023

ATTEST:


CLERK


COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

INSTRUCTIONS FOR RESOLUTIONS
(Please keep this copy with packet until routing is complete)
Revised: February 2017 for Kankakee County

- 1) Agent mails to Committee for approval:
 - a) Original resolution with appropriate disbursement checks attached to each
 - b) Monthly Resolution List
 - c) Cover Resolution (1st time only)

- 2) Committee:
 - a) Reviews resolutions and submits to full County Board
 - b) Cover Resolution & Resolution List are presented to County Board Members in their monthly packet

- 3) County Board:
 - a) **Dates each resolution with date of adoption or provides a copy of the Master Resolution which indicates the date of adoption.**
 - b) Chairman signs each resolution
 - c) County Clerk seals and attests each resolution and confirms a tax deed has been recorded
 - d) Retains Original of each resolution and copies each executed resolution 3 times
 - e) County Clerk retains Clerk's check (if any) and 1 copy of each resolution
 - f) Delivers to Treasurer 2 copies of each resolution with all checks

- 4) County Treasurer:
 - a) Retains one copy of each resolution
 - b) Retains Treasurer's check(s) for deposit
 - c) Returns 1 copy of each resolution with Agent, Auctioneer, Recorder and Purchaser refund check (if any) to:

County Delinquent Tax Agent
ATTN: RESOLUTIONS
P. O. Box 96
Edwardsville, IL 62025