



OFFICE OF THE
AUDITOR

Colton Ekhoff
County Auditor

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Mr. Chairman Alexander-Hildebrand and Members of the Kankakee County Board:

As the Kankakee County Auditor, I am pleased to present the Q1/2026 Quarterly Financial Report, providing an overview of the County's fiscal performance and outlining key developments in our financial operations. This report reflects our commitment to fiscal responsibility, transparency, and the efficient management of public resources. In accordance with the requirements of 55 ILCS 5/3-1005(e), this report summarizes the financial operations of the County of Kankakee for the first quarter of fiscal year 2026.

Financial Performance Overview

The Q1/2026 (December 1, 2025 through February 28, 2026) report includes a detailed analysis of actual revenues, expenditures, and appropriations for all County funds. Additionally, the report includes data on cash receipts and disbursements for General and Special Funds, which are essential in tracking the flow of funds outside the general operating budget, and a table that shows the year-to-date comparison to the budget. The information was taken directly from our MIP accounting system and pulled on March 19, 2026. The information may include adjustments, reclassifications, or modifications as part of the routine financial processes.

Commitment to Transparency and Accountability

Managing public funds effectively is essential to ensuring we provide the services our community needs while maintaining the public's trust. This report is designed to communicate our current fiscal position. It is our goal to continuously improve our financial operations and to be fully transparent with the Board and the residents of Kankakee County.

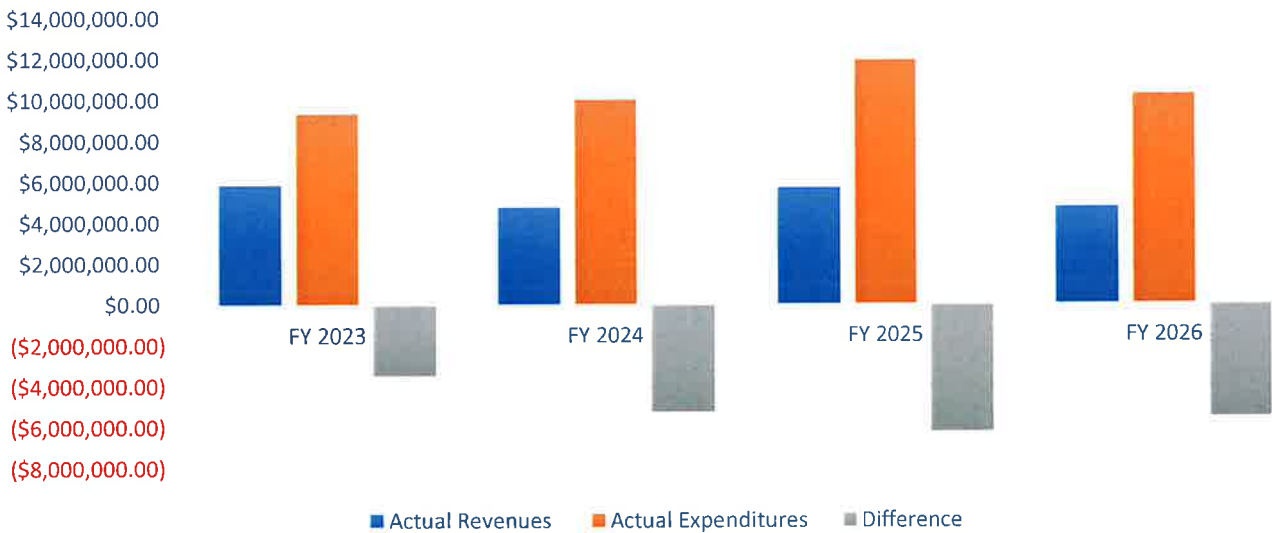
In line with our ongoing transparency initiative, we have made significant strides in making financial information publicly accessible. County's revenues and expenditures for this quarter are now available through our public portal (kankakeecountyauditor.com), enabling residents to track financial transactions in real time. Our goal is to implement 100% real-time reporting, providing an ongoing, transparent view of County spending as it occurs.

Key Financial Insights for Q1/2026

Revenues and Expenditures: As of the end of Q1/2026, total revenues for Kankakee County stood at approximately \$4,746,315.37, slightly below 2024 revenues. Expenditures for the same period totaled \$10,263,646.23.

Fiscal Year	Actual Revenues	Actual Expenditures	Difference
FY 2023	\$5,882,030.85	\$9,356,401.70	(\$3,474,370.85)
FY 2024	\$4,772,949.32	\$10,020,881.72	(\$5,247,932.40)
FY 2025	\$5,727,408.20	\$11,947,739.73	(\$6,220,331.53)
FY 2026	\$4,746,315.37	\$10,263,646.23	(\$5,517,330.86)

Q1 Revenue Vs. Expenses (2023-2026)



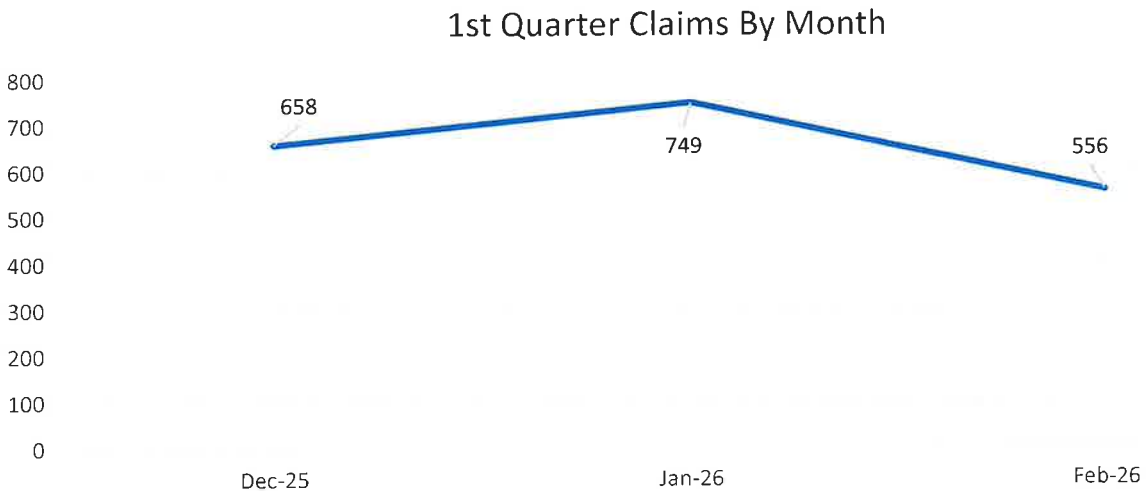
Auditor's notes on finances:

1. **Close Monitoring of Expenses:** Given the projected rise in expenditures, it is critical that we continue to monitor spending and identify areas for potential cost savings. This includes reviewing capital project funding, examining efficiency improvements, and ensuring that operational expenses remain within projected limits.

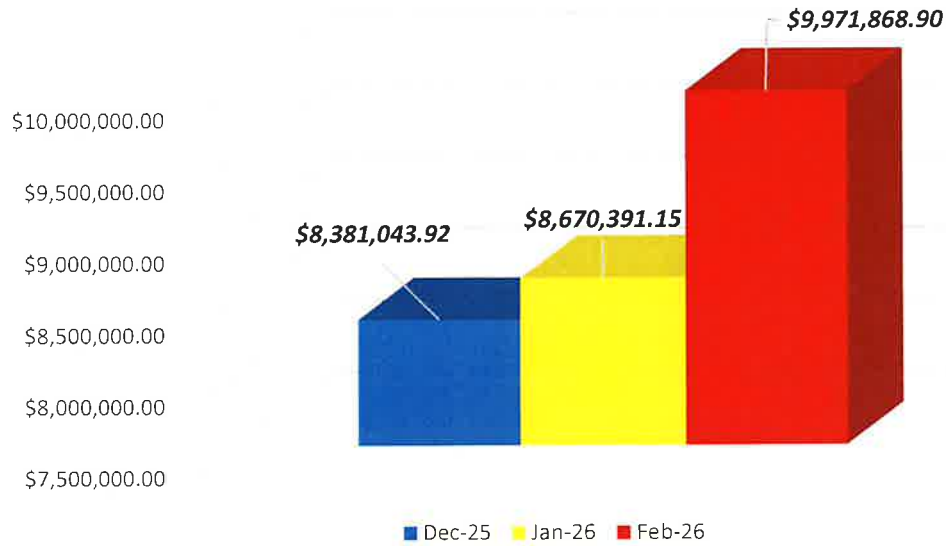
2. **Cash Flow and Liquidity:** During the first quarter, the County relies on cash reserves to meet its financial obligations. Due to the County’s revenue structure, it’s typical to operate at a deficit during this period. The County’s primary revenue source property taxes is not realized until distributions are issued in July. Despite this timing difference, the County’s liquidity remains strong, with a healthy cash balance to cover ongoing operational expenses. Nevertheless, we must continue to monitor revenues and expenditures closely, as any significant deviation from projections could impact liquidity in the future.

Auditor’s other notes:

1. **Strengthening Internal Controls:** The Auditor’s Office will continue its efforts to enhance internal procedures to ensure accountability, prevent waste, continue savings, and maintain the integrity of the County’s financial systems. This quarter we questioned **38** claims that had incorrect dollar amounts or documentation issues. We saved the County **\$1,991.59** through our internal control process. Beyond the realized dollars saved, this process holds departments accountable, improves documentation, and helps stop improper spending before it happens.
2. **Transparency:** This quarter, we have successfully made all **1,963** County transactions totaling **\$27,023,303.97** publicly available online, allowing for real-time access to financial data. Every transaction is now posted to the **Kankakee County Auditor’s website** (www.kankakeecountyauditor.com), a crucial step in promoting accountability and public oversight. We encourage all residents to explore the detailed financial data to better understand how public funds are allocated and spent. Every transaction and financial report is available on the Auditor’s Website (kankakeecountyauditor.com).



1st Quarter Expenses By Month



This report provides a comprehensive look at Kankakee County’s financial position as we conclude the first part of fiscal year 2026. While we are currently operating with a deficit, we must remain proactive in managing both revenues and expenditures to ensure that we remain fiscally responsible in the year ahead. Our ongoing commitment to transparency and public engagement will be key to maintaining public trust and delivering the services our community relies on.

I invite all members of the Board and the public to explore the detailed financial data presented in this report. Should you have any questions or require further clarification, please do not hesitate to contact my office. We will continue to ensure that Kankakee County remains a model of fiscal responsibility, accountability, and transparency.

Submitted by:

Colton Ekhoff

Kankakee County Auditor



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The following is a breakdown of the Revenue vs. Expenditure chart

Q1 FY 2026 (Dec 1-Feb 28)-The column shows revenue and expenses for each department in the first Quarter of the County's fiscal year.

Draft Budget FY 2026- (Dec 1- Nov 30)- Revenue and expenses for each department in the County's Fiscal year.

% Used YTD 2025- The percentage of revenue and expenses versus the original budget.

Q1 FY 2025- The column shows revenue and expense for Fiscal Year 2025.

110 - General Fund

Department	Y 2026 Q1 (Dec 1 - Feb 2)	Budget - FY 2026	% Used YTD 2026	FY 2025 Q1 (Dec - Feb 28)
Revenues				
Administration	\$1,614,868.76	\$30,411,992.00	5.31%	\$1,253,773.10
Treasurer	\$42,104.98	\$1,015,000.00	4.15%	\$118,527.04
County Clerk	\$122,639.20	\$299,100.00	41.00%	\$110,604.47
Elections	\$8,775.80	\$121,000.00	7.25%	\$0.00
Recorder	\$171,683.00	\$600,000.00	28.61%	\$146,847.75
Assessments	\$13,538.50	\$53,293.00	25.40%	\$7,989.66
Planning Department	\$349,954.74	\$3,464,000.00	10.10%	\$837,063.41
Contingency	\$0.00	\$850,000.00	0.00%	\$0.00
Circuit Clerk	\$242,931.08	\$1,060,300.00	22.91%	\$244,449.28
Maintenance & Child Support	\$2,877.29	\$33,000.00	8.72%	\$1,555.92
Circuit Court	\$73,855.53	\$542,918.00	13.60%	\$28,555.85
Jury Commission	\$9,712.50	\$40,000.00	24.28%	\$6,837.50
States Attorney Office	\$340,179.49	\$1,604,536.00	21.20%	\$411,077.14
Public Defender	\$168,305.61	\$128,884.00	130.59%	\$186,843.43
Probation	\$40,017.91	\$1,832,094.00	2.18%	\$150,202.26
Sheriff Police	\$188,541.00	\$1,742,836.00	10.82%	\$174,688.07
Corrections	\$1,343,092.85	\$5,714,200.00	23.50%	\$2,027,591.35
E.S.D.A.	\$3,772.41	\$90,000.00	4.19%	\$10,000.00
Coroner	\$9,464.72	\$19,000.00	49.81%	\$10,801.97
Total Revenues	\$4,746,315.37	\$49,622,153.00	9.56%	\$5,727,408.20
Expenditures				
Administration	\$293,882.74	\$6,512,800.00	4.51%	\$95,256.94
Treasurer	\$48,469.67	\$269,971.00	17.95%	\$45,561.34
County Clerk	\$27,690.80	\$201,822.00	13.72%	\$40,997.53
Elections	\$107,207.90	\$635,000.00	16.88%	\$92,015.66
Recorder	\$37,038.80	\$171,492.00	21.60%	\$32,866.84
Assessments	\$55,761.22	\$308,414.00	18.08%	\$49,432.17
Board of Reviews	\$6,019.36	\$32,000.00	18.81%	\$6,085.19
Planning Department	\$217,659.80	\$3,271,051.00	6.65%	\$2,031,152.10
Information Services	\$32,740.99	\$203,326.00	16.10%	\$63,255.38
Building & Grounds	\$271,154.46	\$1,230,864.00	22.03%	\$299,195.21
Health Ins	\$1,817,351.57	\$4,524,450.00	40.17%	\$1,765,451.78
Utilities	\$192,566.38	\$1,400,000.00	13.75%	\$267,038.47

Department	Q1 (Dec 1 - Feb 28)	Budget - FY 2026	% Used YTD 2026	Q1 (Dec - Feb 28) FY 2025
Expenditures				
Contingency	\$0.00	\$850,000.00	0.00%	\$0.00
Central Services	\$175,325.03	\$195,000.00	89.91%	-\$11,720.52
Auditor	\$29,326.77	\$128,472.00	22.83%	\$29,722.92
Zoning Board of Appeals	\$0.00	\$8,500.00	0.00%	\$2,307.38
IKAN ROE	\$0.00	\$288,080.00	0.00%	\$72,020.01
Finance Department	\$25,565.47	\$123,302.00	20.73%	\$27,802.89
Capital Development	\$288,888.71	\$327,129.00	88.31%	\$123,309.01
Circuit Clerk	\$219,675.40	\$1,186,000.00	18.52%	\$229,536.40
Maintenance & Child Support	\$6,494.45	\$33,086.00	19.63%	\$6,634.20
Circuit Court	\$61,589.27	\$462,002.00	13.33%	\$112,385.84
Jury Commission	\$48,640.13	\$255,350.00	19.05%	\$58,345.13
States Attorney Office	\$644,436.12	\$3,274,872.00	19.68%	\$691,367.13
Public Defender	\$259,161.60	\$1,402,611.00	18.48%	\$248,304.04
Probation	\$521,250.17	\$2,357,852.00	22.11%	\$490,640.98
D.N.D.C.	\$42.72	\$0.00		\$206.15
Juvenile Detention Center	\$44,775.00	\$275,000.00	16.28%	\$31,925.00
Sheriff Police	\$1,699,449.28	\$6,130,773.00	27.72%	\$1,515,628.32
Corrections	\$2,953,463.67	\$11,787,300.00	25.06%	\$3,204,521.36
Auxiliary/CERTS	\$0.00	\$3,000.00	0.00%	\$0.00
E.S.D.A.	\$60,318.56	\$246,101.00	24.51%	\$46,207.81
Merit Commission	\$0.00	\$1,000.00	0.00%	\$0.00
Dispatch Center	\$0.00	\$902,446.00	0.00%	\$144,622.84
Coroner	\$110,416.49	\$623,087.00	17.72%	\$135,664.23
Total Expenditures	\$10,256,362.53	\$49,622,153.00	20.67%	\$11,947,739.73
Excess Revenues over Expenditures	-\$5,510,047.16	\$0.00		-\$6,220,331.53



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General Fund: 110

For the 1st Quarter (December 1, 2025, through February 28, 2026) 2026 report, the General Fund Code: 110 Department's budgets are broken down by each line item to provide a detailed view of revenue, expenditures, and allocations over the last four fiscal years (2023-2026). This breakdown offers insights into the financial trends and helps assess how funds have been distributed across various categories. By reviewing historical data for the last four years, the report highlights fluctuations in spending, identifies areas of consistent investment, and sheds light on any significant changes in budgetary priorities. This detailed analysis provides more transparency into the department's fiscal management.

Kankakee County Finance Department
Kankakee County Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

100 - Administration	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY 26 Original Budget
Revenues						
Property Tax Revenue	30110	\$31,400.68	\$0.00	\$0.00	\$0.00	\$9,554,158.00
Sales Tax Revenue	30120	\$0.00	\$0.00	\$0.00	\$0.00	\$7,196,000.00
Cannabis Sales Tax Revenue	30125	\$0.00	\$4,927.49	\$24,826.93	\$27,890.75	\$326,184.00
Replacement Tax Revenue	30130	\$499,678.71	\$293,420.37	\$211,414.80	\$226,358.16	\$1,250,000.00
State Income Tax Revenue	30150	\$824,916.50	\$865,116.73	\$925,349.87	\$1,238,495.45	\$5,125,500.00
Local Use Tax Revenue	30170	\$0.00	\$0.00	\$0.00	\$26,009.98	\$340,306.00
Cannabis Use Tax Revenue	30175	\$7,063.38	\$7,425.59	\$7,603.46	\$10,973.99	\$45,172.00
Electric Aggregation Fee	30180	\$106,251.00	\$9,000.00	\$7,500.00	\$18,000.00	\$72,000.00
Video Gaming Tax	30195	\$14,774.70	\$25,193.50	\$30,247.27	\$42,904.66	\$179,272.00
Hotel/Motel Tax	30390	\$0.00	\$0.00	\$4,477.50	\$8,895.87	\$73,000.00
Cable TV Franchise Tax	30406	\$60,562.07	\$53,229.19	\$42,236.39	\$14,590.74	\$215,000.00
Miscellaneous Income	30640	\$4,846.24	\$217.03	\$116.88	\$749.16	\$35,000.00
Vending Machine Income	30680	\$0.00	\$461.67	\$0.00	\$0.00	\$400.00
Grant Revenue	30800	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000,000.00
Total Revenues		\$1,549,493.28	\$1,258,991.57	\$1,253,773.10	\$1,614,868.76	\$30,411,992.00
Expenditures						
Elected Official	50100	\$13,865.39	\$13,865.39	\$15,069.24	\$15,497.10	\$0.00
Chiefs/Management	50110	\$11,147.49	\$11,382.82	\$12,058.15	\$12,398.10	\$0.00
Office Personnel	50120	\$15,343.70	\$16,255.14	\$15,673.34	\$27,760.82	\$0.00
Communications	50135	\$2,301.94	\$0.00	\$0.00	\$0.00	\$0.00
Normal OT	50150	\$0.00	\$4.45	\$0.00	\$0.00	\$0.00
Per Diems-County Board	50325	\$5,850.00	\$3,075.00	\$5,700.00	\$3,550.00	\$0.00
Per Diems-Committee Work	50330	\$9,300.00	\$6,750.00	\$10,085.00	\$9,540.00	\$0.00
Per Diems-Labor Negotiation	50345	\$0.00	\$0.00	\$150.00	\$535.00	\$0.00
Tuition Reimbursement	50950	\$1,878.00	\$939.00	\$0.00	\$3,597.00	\$0.00
Rent Expense	52400	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Mobile Phones	52800	\$345.25	\$0.00	\$0.00	\$0.00	\$0.00
Misc. Claims	53100	\$182.40	\$594.91	\$234.49	\$5,000.00	\$0.00
Payroll Processing Fees	54240	\$27,974.51	\$31,044.20	\$31,313.88	\$25,322.73	\$0.00
Employment Screening	54255	\$80.00	\$0.00	\$155.36	\$0.00	\$0.00
Travel Mileage	55520	-\$197.50	\$0.00	\$0.00	\$0.00	\$0.00
Conferences	55530	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
Postage and Freight	55650	\$193.98	\$60.93	\$120.76	\$16.92	\$0.00
Publications	55700	\$0.00	\$0.00	\$531.38	\$0.00	\$0.00

Kankakee County Finance Department
 Kankakee County Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 12/1/2025 Through 2/28/2026

100 - Administration	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Membership Dues	55950	\$1,560.00	\$760.00	\$1,305.00	\$315.00	\$0.00
Misc. Services	56400	\$0.00	\$0.00	\$1,355.00	\$0.00	\$0.00
Office Supplies	56800	\$1,598.83	\$0.00	\$1,505.34	\$129.84	\$0.00
Building Improvements	87510	\$0.00	\$0.00	\$0.00	\$189,970.23	\$6,000,000.00
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$512,800.00
Total Expenditures		\$91,723.99	\$84,731.84	\$95,256.94	\$293,882.74	\$6,512,800.00
Excess Revenues over Expenditures						
		\$1,457,769.29	\$1,174,259.73	\$1,158,516.16	\$1,320,986.02	

Kankakee County Finance Department
Kankakee County Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

120 - Treasurer	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Treas. Indemnity Fees	30200	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Tax Penalties	30416	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00
Interest Income-Checking	30600	\$4,842.14	\$7,524.84	\$60,655.82	\$42,067.94	\$175,000.00
Interest Income - Investments	30610	\$19.39	\$31,952.06	\$57,678.93	\$37.04	\$350,000.00
Interest Income - Tax Disburse	30630	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Miscellaneous Income	30640	\$0.00	\$0.00	\$192.29	\$0.00	\$0.00
Total Revenues		\$4,861.53	\$39,476.90	\$118,527.04	\$42,104.98	\$1,015,000.00
Expenditures						
Elected Official	50100	\$19,853.61	\$20,449.17	\$18,053.76	\$18,595.38	\$0.00
Office Personnel	50120	\$18,316.33	\$18,482.76	\$19,502.13	\$22,353.48	\$0.00
Building Maintenance/Improveme	52100	\$0.00	\$0.00	\$1,325.40	\$0.00	\$0.00
Travel Mileage	55520	\$67.40	\$45.08	\$63.56	\$54.70	\$0.00
Postage and Freight	55650	\$87.82	\$38.36	\$227.25	\$33.58	\$0.00
Publications	55700	\$0.00	\$0.00	\$0.00	\$4,465.08	\$0.00
Membership Dues	55950	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
Maintenance Contracts	56200	\$1,730.85	\$0.00	\$0.00	\$0.00	\$0.00
Misc. Services	56400	\$5,410.00	\$3,000.00	\$4,850.00	\$2,760.00	\$0.00
Online Services	56430	\$6.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc. Claims - Equipment	56450	\$459.74	\$0.00	\$0.00	\$0.00	\$0.00
Office Supplies	56800	\$754.39	\$325.20	\$1,039.24	\$207.45	\$0.00
Misc. Supplies	56850	\$149.39	\$0.00	\$0.00	\$0.00	\$0.00
Early Intervention	58600	\$143.76	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$269,971.00
Total Expenditures		\$46,979.29	\$42,840.57	\$45,561.34	\$48,469.67	\$269,971.00
Excess Revenues over Expenditures		-\$42,117.76	-\$3,363.67	\$72,965.70	-\$6,364.69	

Kankakee County Finance Department
Kankakee County Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

130 - County Clerk	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY 26 Original Budget
Revenues						
County Clerk Fees	30210	\$36,010.71	\$10,401.00	\$23,678.20	\$22,754.50	\$75,000.00
Marriage License Fees	30220	\$1,725.00	\$1,350.00	\$2,400.00	\$2,850.00	\$12,000.00
Redemption Fees	30230	\$32,625.00	\$27,065.00	\$41,923.00	\$50,447.00	\$100,000.00
Issue Misc. Certificates Fees	30240	\$21,836.00	\$14,384.00	\$24,910.00	\$22,402.00	\$90,000.00
Raffle Permit Fees	30245	\$0.00	\$0.00	\$35.00	\$5.00	\$50.00
Liquor Licenses	30408	\$1,412.50	\$0.00	\$0.00	\$0.00	\$22,000.00
Gaming Machine Licenses	30410	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Interest Income-Checking	30600	\$29.61	\$48.18	\$644.08	\$567.51	\$0.00
Grant Revenue	30800	\$12,751.00	\$14,364.26	\$17,014.19	\$23,613.19	\$0.00
Total Revenues		\$106,389.82	\$67,612.44	\$110,604.47	\$122,639.20	\$299,100.00
Expenditures						
Elected Official	50100	\$19,853.61	\$20,449.17	\$18,053.76	\$18,595.38	\$80,580.00
Office Personnel	50120	\$10,183.84	\$10,558.07	\$16,226.28	\$19,452.89	\$88,500.00
Misc. Claims	53100	\$0.00	\$1,628.57	\$0.00	\$0.00	\$10,000.00
Conferences	55530	\$100.00	\$85.00	\$150.00	\$0.00	\$100.00
Postage and Freight	55650	\$3,193.14	\$864.21	\$5,368.97	-\$11,041.59	\$12,750.00
Membership Dues	55950	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Office Supplies	56800	\$4,150.27	\$891.92	\$1,198.52	\$684.12	\$8,892.00
Total Expenditures		\$37,480.86	\$34,476.94	\$40,997.53	\$27,690.80	\$201,822.00
Excess Revenues over Expenditures		\$68,908.96	\$33,135.50	\$69,606.94	\$94,948.40	

Kankakee County Finance Department
Kankakee County Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

140 - Elections	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
GIA Salary Reimbursement	30100	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00
Grant Revenue	30800	\$0.00	\$0.00	\$0.00	\$8,775.80	\$95,000.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$8,775.80	\$121,000.00
Expenditures						
Office Personnel	50120	\$6,174.00	\$6,631.57	\$2,179.85	\$0.00	\$10,150.00
Normal OT	50150	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00
Part-Time	50200	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Judges	50205	\$0.00	\$0.00	\$10,587.50	\$656.25	\$110,000.00
Registrars	50210	\$34,152.40	\$43,172.31	\$42,397.85	\$51,458.26	\$230,000.00
Over Time	50215	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
Rent Expense	52400	\$0.00	\$0.00	\$875.00	\$0.00	\$8,000.00
Travel Mileage	55520	\$191.85	\$301.92	\$164.85	\$0.00	\$500.00
Travel Mileage/Elections	55525	\$0.00	\$0.00	\$312.50	\$0.00	\$7,800.00
Conferences	55530	\$211.20	\$292.71	\$253.12	\$0.00	\$300.00
Postage and Freight	55650	\$33,142.53	\$246.08	\$589.56	\$484.56	\$55,000.00
Publications	55700	\$149.04	\$0.00	\$1,073.80	\$1,800.00	\$15,000.00
Training	55850	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
Membership Dues	55950	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Maintenance Contracts	56200	\$28,200.00	\$28,200.00	\$28,200.00	\$46,774.12	\$97,650.00
Election Supplies	56550	\$20,349.28	\$2,882.52	\$5,381.63	\$6,034.71	\$58,000.00
Ballots	56600	\$8,646.50	\$280.00	\$0.00	\$0.00	\$24,000.00
Total Expenditures		\$131,216.80	\$82,007.11	\$92,015.66	\$107,207.90	\$635,000.00
Excess Revenues over Expenditures		-\$131,216.80	-\$82,007.11	-\$92,015.66	-\$98,432.10	

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150 - Recorder	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Recorder Fees	30290	\$118,505.75	\$197,659.50	\$134,229.75	\$152,477.00	\$600,000.00
State of IL RHSPS	30432	\$5,949.00	\$10,404.00	\$12,618.00	\$19,206.00	\$0.00
Total Revenues		\$124,454.75	\$208,063.50	\$146,847.75	\$171,683.00	\$600,000.00
Expenditures						
Elected Official	50100	\$18,819.22	\$18,819.22	\$16,776.00	\$17,279.28	\$0.00
Office Personnel	50120	\$16,544.06	\$17,313.85	\$15,626.61	\$19,277.43	\$0.00
Mobile Phones	52800	\$0.00	\$0.00	\$0.00	\$209.63	\$0.00
Postage and Freight	55650	\$386.81	\$247.09	\$464.23	\$272.46	\$0.00
Membership Dues	55950	\$1,380.00	\$690.00	\$0.00	\$0.00	\$0.00
Office Supplies	56800	\$558.69	\$74.99	\$0.00	\$0.00	\$0.00
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$171,492.00
Total Expenditures		\$37,688.78	\$37,145.15	\$32,866.84	\$37,038.80	\$171,492.00
Excess Revenues over Expenditures		\$86,765.97	\$170,918.35	\$113,980.91	\$134,644.20	

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160 - Assessments	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
GLA Salary Reimbursement	30100	\$6,639.72	\$6,772.52	\$7,827.66	\$13,387.50	\$51,793.00
Assessment Sale/Maps	30690	\$335.00	\$284.50	\$162.00	\$151.00	\$1,500.00
Total Revenues		\$6,974.72	\$7,057.02	\$7,989.66	\$13,538.50	\$53,293.00
Expenditures						
Appointed Official	50105	\$18,386.94	\$18,803.62	\$23,423.16	\$24,125.76	\$109,398.00
Chiefs/Management	50110	\$6,325.80	\$6,360.58	\$6,668.14	\$6,868.79	\$32,468.00
Office Personnel	50120	\$22,953.94	\$23,464.71	\$23,667.09	\$24,943.84	\$117,918.00
Travel Mileage	55520	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Conferences	55530	\$380.00	\$0.00	\$395.00	\$0.00	\$2,350.00
Postage and Freight	55650	-\$273.73	-\$6,938.06	-\$5,148.44	-\$571.95	\$4,500.00
Publications	55700	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
Printing	55800	\$0.00	\$252.05	\$0.00	\$0.00	\$1.00
Membership Dues	55950	\$325.00	\$325.00	\$325.00	\$325.00	\$375.00
Maintenance Contracts	56200	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Educational Materials	56500	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Office Supplies	56800	\$375.38	\$62.37	\$69.98	\$35.06	\$2,000.00
Property Tax Notifications	58120	\$44.16	\$29.76	\$32.24	\$34.72	\$37,000.00
Farm Property Review Comm	58140	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Computer Software/Equipment	86000	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Office Equipment	86500	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Total Expenditures		\$48,517.49	\$42,360.03	\$49,432.17	\$55,761.22	\$308,414.00
Excess Revenues over Expenditures		-\$41,542.77	-\$35,303.01	-\$41,442.51	-\$42,222.72	

170 - Board of Reviews	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Per Diems	50220	\$4,783.32	\$4,783.32	\$5,979.15	\$5,979.15	\$28,700.00
Postage and Freight	55650	\$42.23	\$19.56	\$106.04	\$40.21	\$3,300.00
Total Expenditures		\$4,825.55	\$4,802.88	\$6,085.19	\$6,019.36	\$32,000.00
Excess Revenues over Expenditures		-\$4,825.55	-\$4,802.88	-\$6,085.19	-\$6,019.36	

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180 - Planning Department	Object Code	FY 2023	FY 2024	FY 2025	YTD FY 26	FY 26 Original Budget
Revenues						
Contractor Permit Deposit	30300	\$6,000.00	-\$1,601.68	\$1,400.00	\$2,200.00	\$0.00
Contractor Lic Fees	30330	\$24,123.90	\$14,693.92	\$22,191.91	\$22,642.08	\$85,000.00
Build/Planning Fees	30372	\$69,528.93	\$57,364.37	\$184,384.79	\$131,834.77	\$475,000.00
Code Enforcement Fines	30400	\$1,982.00	\$1,249.16	\$750.00	\$249.79	\$10,000.00
Planning-Maps/Fees	30402	\$300.00	\$220.00	\$300.00	\$3,500.00	\$11,000.00
ZBA - Fees	30404	\$1,740.00	\$2,320.00	\$5,550.00	\$1,540.00	\$8,000.00
Grant Revenue	30800	<u>\$491,993.18</u>	<u>\$175,074.49</u>	<u>\$622,486.71</u>	<u>\$187,988.10</u>	<u>\$2,875,000.00</u>
Total Revenues		\$595,668.01	\$249,320.26	\$837,063.41	\$349,954.74	\$3,464,000.00
Expenditures						
Salaries	50010	\$4,684.68	\$19,457.10	\$15,865.41	\$0.00	\$15,000.00
Appointed Official	50105	\$33,052.28	\$34,969.16	\$35,547.43	\$9,934.31	\$8,000.00
Chiefs/Management	50110	\$49,066.11	\$53,526.42	\$54,208.83	\$84,572.04	\$146,905.00
Office Personnel	50120	\$19,475.64	\$17,910.88	\$25,091.02	\$15,832.57	\$58,000.00
Building Inspectors	50235	\$26,384.48	\$27,293.12	\$29,580.80	\$27,738.81	\$0.00
GIS Coordinator	50240	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Grant PTO	50370	\$0.00	\$0.00	\$6,660.52	\$5,960.73	\$0.00
Insurance - Health/Life	50900	\$3,851.21	\$4,448.23	\$5,060.81	\$4,839.59	\$15,000.00
Mobile Phones	52800	\$499.77	\$866.18	\$938.67	\$617.51	\$0.00
Misc. Claims	53100	\$7,009.56	\$22,855.89	\$6,719.29	\$6,704.89	\$68,995.00
Professional Fees	54200	\$59,161.34	\$72,973.65	\$359,995.22	\$54,874.01	\$1,004,000.00
Travel Mileage	55520	\$0.00	\$51.52	\$1,858.76	\$0.00	\$4,000.00
Conferences	55530	\$2,111.02	\$903.00	\$2,718.94	\$120.00	\$6,000.00
Postage and Freight	55650	\$447.72	\$173.09	\$364.86	\$73.85	\$0.00
Publications	55700	\$1,206.70	\$621.10	\$666.10	\$709.95	\$0.00
Legal Advertising	55750	\$1,112.28	\$435.68	\$2,165.72	\$14.44	\$3,500.00
Membership Dues	55950	\$1,095.00	\$46.34	\$873.00	\$750.00	\$0.00
Computer Services	56100	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Misc. Services	56400	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
Office Supplies	56800	\$2,744.01	\$3,628.74	\$764.60	\$126.70	\$4,000.00
Vehicle/Fuel	81300	\$530.51	\$552.62	\$466.01	\$433.07	\$0.00
Auto Repair	81500	\$0.00	\$32.97	\$58.99	\$112.87	\$0.00
Misc Capital Outlay	85000	\$0.00	\$0.00	\$168,573.00	\$0.00	\$0.00
Equipment	85500	\$0.00	\$0.00	\$1,310,109.81	\$0.00	\$1,500,000.00

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180 - Planning Department	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Computer Software/Equipment	86000	\$1,682.40	\$9,505.74	\$2,864.31	\$4,244.46	\$10,100.00
Beginning Budget	99999	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$404,051.00</u>
Total Expenditures		\$214,114.71	\$270,251.43	\$2,031,152.10	\$217,659.80	\$3,271,051.00
Excess Revenues over Expenditures		\$381,553.30	-\$20,931.17	-\$1,194,088.69	\$132,294.94	

190 - Information Services	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Appointed Official	50105	\$19,918.68	\$20,370.21	\$37,057.21	\$20,304.55	\$92,070.23
IS Personnel	50212	\$8,076.85	\$8,260.00	\$5,817.29	\$6,536.53	\$30,900.00
Vehicle/Fuel	81300	\$0.00	\$0.00	\$0.00	\$55.17	\$250.00
Auto - Preventative Maint	81400	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Computer Software/Equipment	86000	<u>\$10,503.09</u>	<u>\$3,321.43</u>	<u>\$20,380.88</u>	<u>\$5,844.74</u>	<u>\$79,605.77</u>
Total Expenditures		\$38,498.62	\$31,951.64	\$63,255.38	\$32,740.99	\$203,326.00
Excess Revenues over Expenditures		-\$38,498.62	-\$31,951.64	-\$63,255.38	-\$32,740.99	

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200 - Building & Grounds	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Appointed Official	50105	\$18,509.26	\$0.00	\$0.00	\$0.00	\$0.00
Office Personnel	50120	\$13,160.33	\$12,818.21	\$12,894.11	\$0.00	\$0.00
Normal OT	50150	\$1,053.00	\$302.87	\$931.45	\$0.00	\$2,300.00
Over Time	50215	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Maintenance	50245	\$69,486.40	\$74,290.80	\$76,381.06	\$72,830.87	\$417,031.00
Custodians	50250	\$31,744.76	\$41,316.99	\$39,341.74	\$61,067.07	\$200,380.00
Courier	50255	\$11,337.30	\$11,451.16	\$11,604.18	\$12,906.44	\$53,558.00
Insurance - Health/Life	50900	\$0.00	\$0.00	\$0.00	\$177.56	\$0.00
Building Maintenance/Improvement	52100	\$31,730.73	\$31,630.96	\$29,062.36	\$28,650.20	\$145,000.00
Uniforms / Service	54550	\$4,298.65	\$4,615.88	\$5,474.56	\$5,350.95	\$20,245.00
Soil Conservation Service	54600	\$2,586.46	\$1,000.00	\$0.00	\$0.00	\$0.00
Postage and Freight	55650	\$14.79	\$1.91	\$13.86	\$0.00	\$50.00
Maintenance Contracts	56200	\$36,548.71	\$44,017.15	\$57,684.75	\$32,240.35	\$135,000.00
Misc. Services	56400	\$65,947.13	\$76,333.51	\$51,656.58	\$25,983.09	\$212,300.00
Misc. Supplies	56850	\$8,634.19	\$3,036.67	\$3,261.55	\$11,156.21	\$13,000.00
Vehicle/Fuel	81300	\$1,428.95	\$919.99	\$739.04	\$788.85	\$5,000.00
Auto - Preventative Maint	81400	\$37.24	\$27.24	\$2,288.02	\$595.85	\$3,000.00
Auto Repair	81500	\$177.28	\$2,938.08	\$80.00	\$365.96	\$3,000.00
Misc Capital Outlay	85000	\$0.00	\$0.00	\$0.00	\$1,453.98	\$0.00
Equipment	85500	\$19.19	\$940.59	\$7,256.95	\$17,587.08	\$10,000.00
Building Improvements	87510	\$12,505.00	\$62,961.93	\$525.00	\$0.00	\$8,000.00
Total Expenditures		\$309,219.37	\$368,603.94	\$299,195.21	\$271,154.46	\$1,230,864.00
Excess Revenues over Expenditures		-\$309,219.37	-\$368,603.94	-\$299,195.21	-\$271,154.46	

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210 - Health Ins	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Employee Flex Spending Account	50850	-\$100.00	\$0.00	\$0.00	-\$208.35	\$0.00
Insurance - Health/Life	50900	\$1,433,792.14	\$1,609,684.73	\$1,768,192.68	\$1,822,474.82	\$4,465,950.00
Insurance - Dental	50910	-\$25,019.07	-\$26,821.27	-\$22,408.41	-\$23,308.70	\$0.00
Insurance - Vision	50915	-\$13,189.09	-\$13,620.02	-\$14,156.40	-\$13,670.53	\$0.00
Insurance - IMRF Life	50920	\$36,482.31	\$33,820.88	\$32,644.46	\$30,648.97	\$55,000.00
Insurance - Colonial	50925	-\$0.03	-\$0.03	\$223.71	-\$0.05	\$0.00
Insurance - Amer Family Life	50930	-\$208.44	-\$1,793.68	-\$50.60	\$667.25	\$0.00
Misc. Services	56400	\$1,049.37	\$967.48	\$1,006.34	\$748.16	\$3,500.00
Total Expenditures		\$1,432,807.19	\$1,602,238.09	\$1,765,451.78	\$1,817,351.57	\$4,524,450.00
Excess Revenues over Expenditures		-\$1,432,807.19	-\$1,602,238.09	-\$1,765,451.78	-\$1,817,351.57	

215 - Utilities	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Water & Sewer	52600	\$111,748.10	\$195,802.00	\$102,869.69	\$65,756.82	\$425,000.00
Heat	52650	\$43,852.22	\$47,879.28	\$50,058.95	\$177.38	\$120,000.00
Electricity	52700	\$67,310.01	\$102,464.40	\$68,893.96	\$120,504.32	\$650,000.00
Telephone	52750	\$119,331.87	\$85,457.81	\$45,215.87	\$6,127.86	\$205,000.00
Total Expenditures		\$342,242.20	\$431,603.49	\$267,038.47	\$192,566.38	\$1,400,000.00
Excess Revenues over Expenditures		-\$342,242.20	-\$431,603.49	-\$267,038.47	-\$192,566.38	

220 - Contingency	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Miscellaneous Income	30640	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Expenditures						
Capital Contingency	58310	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Total Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Excess Revenues over Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	

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225 - Central Services	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Bilingual	50176	\$659.88	\$678.90	\$0.00	\$0.00	\$0.00
Audit Fees	54400	\$0.00	\$300.00	\$0.00	\$300.00	\$83,000.00
Printing	55800	\$0.00	\$0.00	\$0.00	\$117.91	\$0.00
Maintenance Contracts	56200	\$27,019.39	\$22,186.85	\$18,903.34	\$29,196.57	\$90,000.00
Copy Machine Maintenance Contr	56250	\$1,279.27	\$1,102.92	\$1,712.37	\$1,415.68	\$20,000.00
Lease Pmt Principal	56300	\$4,617.96	\$4,617.96	\$0.00	\$0.00	\$0.00
Office Supplies	56800	\$701.17	\$0.00	\$0.00	\$79.55	\$2,000.00
Other Transfers	99550	\$7,393.47	\$18,305.77	-\$32,336.23	\$144,215.32	\$0.00
Total Expenditures		\$41,671.14	\$47,192.40	-\$11,720.52	\$175,325.03	\$195,000.00
Excess Revenues over Expenditures		-\$41,671.14	-\$47,192.40	-\$11,720.52	-\$175,325.03	

230 - Auditor	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Elected Official	50100	\$18,819.22	\$18,819.22	\$16,776.00	\$17,279.28	\$75,000.00
Chiefs/Management	50110	\$10,742.33	\$10,812.31	\$13,127.69	\$12,653.83	\$60,100.00
Office Personnel	50120	-\$725.33	-\$754.34	-\$784.52	-\$848.54	-\$10,182.00
Misc. Claims	53100	\$0.00	\$0.00	\$0.00	\$0.00	\$54.00
Travel Mileage	55520	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Conferences	55530	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Publications	55700	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
Membership Dues	55950	\$200.00	\$900.00	\$200.00	\$200.00	\$1,000.00
Online Services	56430	\$24.00	\$24.00	\$0.00	\$0.00	\$300.00
Educational Materials	56500	\$50.00	\$0.00	\$0.00	\$0.00	\$100.00
Office Supplies	56800	\$98.80	\$32.48	\$403.75	\$42.20	\$1,100.00
Total Expenditures		\$29,209.02	\$29,833.67	\$29,722.92	\$29,326.77	\$128,472.00
Excess Revenues over Expenditures		-\$29,209.02	-\$29,833.67	-\$29,722.92	-\$29,326.77	

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240 - Zoning Board of Appeals	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Reporter/Expert Fees	58380	\$688.50	\$212.50	\$1,139.00	\$0.00	\$4,500.00
ZBA-Per Diems	58400	\$724.89	\$63.01	\$1,168.38	\$0.00	\$4,000.00
Total Expenditures		\$1,413.39	\$275.51	\$2,307.38	\$0.00	\$8,500.00
Excess Revenues over Expenditures		-\$1,413.39	-\$275.51	-\$2,307.38	\$0.00	

250 - IKAN ROE	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
I-KAN Educational Agreement	58420	\$53,269.50	\$61,723.21	\$62,879.25	\$0.00	\$251,517.00
IKAN-Truancy Program	58425	\$9,431.49	\$9,431.37	\$9,140.76	\$0.00	\$36,563.00
Total Expenditures		\$62,700.99	\$71,154.58	\$72,020.01	\$0.00	\$288,080.00
Excess Revenues over Expenditures		-\$62,700.99	-\$71,154.58	-\$72,020.01	\$0.00	

300 - Finance Department	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Salaries	50010	\$0.00	\$0.00	\$0.00	\$0.00	\$116,932.00
Appointed Official	50105	\$13,620.93	\$14,295.98	\$13,001.68	\$13,068.37	\$0.00
Chiefs/Management	50110	\$1,468.89	\$1,493.69	\$1,819.00	\$2,013.77	\$0.00
Office Personnel	50120	\$2,604.83	\$6,736.98	\$10,694.80	\$10,428.73	\$0.00
Professional Fees	54200	\$20.00	\$0.00	\$0.00	\$0.00	\$1,570.00
Travel Mileage	55520	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Conferences	55530	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Postage and Freight	55650	\$39.63	\$83.21	\$94.14	\$54.60	\$700.00
Membership Dues	55950	\$1,340.00	\$1,440.00	\$1,440.00	\$0.00	\$2,200.00
Office Supplies	56800	\$326.37	\$219.74	\$753.27	\$0.00	\$1,200.00
Total Expenditures		\$19,420.65	\$24,269.60	\$27,802.89	\$25,565.47	\$123,302.00
Excess Revenues over Expenditures		-\$19,420.65	-\$24,269.60	-\$27,802.89	-\$25,565.47	

Kankakee County Finance Department
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350 - Capital Development	Object Code	FY 2023	FY 2024	FY 2025	YTD FY 26	FY 26 Original Budget
Expenditures						
Debt Service-Principle	54100	\$91,579.10	\$18,334.74	\$19,019.90	\$24,800.65	\$40,129.00
Debt Service-Interest	54150	\$1,486.78	\$1,590.26	\$905.10	\$410.11	\$1,000.00
Debt Service-Admin Fee	54155	\$1,050.00	\$1,600.00	\$1,050.00	\$1,325.00	\$3,000.00
Debt Service - Health/ETSB	54160	-\$41,234.61	-\$40,858.03	-\$44,859.21	\$0.00	\$0.00
Professional Fees	54200	\$21,490.75	\$10,200.00	\$27,663.29	\$43,629.00	\$138,000.00
Advertising Expense	55760	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Membership Dues	55950	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00
Maintenance Contracts	56200	\$20,000.00	\$20,900.00	\$29,029.93	\$101,181.95	\$0.00
Equipment	85500	\$0.00	\$16,693.00	\$20,500.00	\$0.00	\$0.00
Vehicles	87000	\$0.00	\$0.00	\$0.00	\$47,542.00	\$0.00
Building Improvements	87510	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
Total Expenditures		\$94,372.02	\$28,459.97	\$123,309.01	\$288,888.71	\$327,129.00
Excess Revenues over Expenditures		-\$94,372.02	-\$28,459.97	-\$123,309.01	-\$288,888.71	

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500 - Circuit Clerk	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Cir Clrk - IL Central Police	30332	\$116.00	\$0.00	\$0.00	\$0.00	\$0.00
Cir. Clrk Fees	30340	\$183,145.86	\$145,129.88	\$201,636.26	\$200,349.52	\$900,000.00
Cir. Clrk 10% Bond Office Reta	30341	\$33,241.30	\$23,980.40	\$2,581.61	\$0.00	\$10,000.00
Cir. Clrk Citation/Asset Disco	30342	\$8,650.00	\$6,105.00	\$0.00	\$0.00	\$35,000.00
Cir. Clrk Wage Deduction	30343	\$0.00	\$0.00	\$8,810.00	\$14,145.00	\$0.00
Cir. Clrk Certified Mail Fee	30344	\$1,320.00	\$4,112.50	\$3,787.18	\$6,581.00	\$20,000.00
Cir. Clrk ILL State Police	30346	\$2,503.83	\$2,248.87	\$0.00	\$0.00	\$3,000.00
Cir. Clrk County Ordinance Vio	30348	\$0.00	\$22.08	\$7.88	\$10.57	\$500.00
Cir. Clrk Fees/Bond Forfeit	30354	\$7,770.48	\$3,116.00	\$3,168.14	\$1,178.81	\$15,000.00
Cir. Clrk Fees/Surcharge Fund	30356	\$2,070.41	\$477.00	\$2.56	\$25.41	\$1,000.00
Cir. Clrk Fees/Trauma Fund	30357	\$113.48	-\$1,752.15	\$118.45	\$1,325.91	\$500.00
Cir. Clrk Criminal Fines	30362	\$4,473.62	\$3,452.27	\$15,581.27	\$10,817.96	\$45,000.00
Cir. Clrk SOS Police-Traffic	30363	\$122.50	\$0.00	\$0.00	\$0.00	\$200.00
Cir Clrk Spinal Cord Fee	30366	\$3.97	-\$94.61	\$6.40	\$63.97	\$100.00
Cir. Clrk G.F. % - Tickets	30368	\$6,225.32	\$3,580.30	\$8,648.71	\$8,332.11	\$30,000.00
Interest Income - Investments	30610	\$101.10	\$74,163.13	\$100.82	\$100.82	\$0.00
Total Revenues		\$249,857.87	\$264,540.67	\$244,449.28	\$242,931.08	\$1,060,300.00
Expenditures						
Elected Official	50100	\$21,511.56	\$21,511.56	\$19,176.00	\$19,751.28	\$0.00
Chiefs/Management	50110	\$14,134.00	\$14,730.30	\$15,647.77	\$15,960.78	\$0.00
Office Personnel	50120	\$164,662.08	\$185,619.20	\$184,397.53	\$174,386.07	\$0.00
Normal OT	50150	\$51.73	\$24.54	\$297.42	\$0.00	\$0.00
Professional Fees	54200	\$0.00	\$287.51	\$0.00	\$0.00	\$0.00
Postage and Freight	55650	\$7,600.36	\$3,482.86	\$6,919.37	\$4,773.66	\$0.00
Printing	55800	\$0.00	\$0.00	\$0.00	\$151.20	\$0.00
Office Supplies	56800	\$9,359.95	\$7,704.23	\$3,098.31	\$4,652.41	\$0.00
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$1,186,000.00
Total Expenditures		\$217,319.68	\$233,360.20	\$229,536.40	\$219,675.40	\$1,186,000.00
Excess Revenues over Expenditures		\$32,538.19	\$31,180.47	\$14,912.88	\$23,255.68	

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505 - Maintenance & Child Support	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
State of ILL IV-D	30270	\$1,407.00	\$0.00	\$1,008.00	\$777.00	\$10,000.00
Cir. Clrk Chld Supp/Maint	30360	\$4,685.00	\$11,773.00	\$547.92	\$2,100.29	\$23,000.00
Total Revenues		\$6,092.00	\$11,773.00	\$1,555.92	\$2,877.29	\$33,000.00
Expenditures						
Office Personnel	50120	\$5,509.75	\$6,126.63	\$6,367.17	\$6,494.45	\$0.00
Postage and Freight	55650	\$1,123.92	\$595.20	\$267.03	\$0.00	\$0.00
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.00
Total Expenditures		\$6,633.67	\$6,721.83	\$6,634.20	\$6,494.45	\$33,086.00
Excess Revenues over Expenditures		-\$541.67	\$5,051.17	-\$5,078.28	-\$3,617.16	

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510 - Circuit Court	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Cir. Clrk - Court Fees	30355	\$27,088.73	\$21,998.33	\$28,555.85	\$23,855.53	\$130,000.00
Grant Revenue	30800	\$0.00	\$0.00	\$0.00	\$50,000.00	\$100,000.00
Total Revenues		\$27,088.73	\$21,998.33	\$28,555.85	\$73,855.53	\$230,000.00
Expenditures						
Office Personnel	50120	\$17,115.93	\$9,635.37	\$9,933.00	\$10,229.46	\$48,500.00
Clothing Allowance	50175	\$95.00	\$160.96	\$272.89	\$19.99	\$500.00
Judges	50205	\$4,728.47	\$4,648.94	\$4,792.82	\$4,792.82	\$5,000.00
Bailiffs	50230	\$13,839.28	\$15,551.19	\$17,712.85	\$17,216.04	\$78,300.00
Insurance/Bonds	50940	\$2,183.00	\$2,183.00	\$2,183.00	\$2,184.00	\$2,320.00
Interpreter Fees	54195	\$2,573.63	\$30,462.94	\$23,668.29	-\$31,483.90	\$4,000.00
Professional Fees	54200	\$17,696.34	\$35,635.54	\$29,015.32	\$29,863.86	\$116,722.00
Fees of Others	54202	\$2,418.32	\$4,653.06	\$2,329.58	\$5,533.03	\$27,000.00
Court Psychologist	54500	\$17,300.00	\$17,300.00	\$18,336.00	\$18,336.00	\$58,100.00
Conferences	55530	\$0.00	\$0.00	\$0.00	\$0.00	\$385.00
Postage and Freight	55650	\$29.71	\$21.06	\$11.88	\$25.08	\$250.00
Publications	55700	\$1,050.00	\$99.00	\$0.00	\$178.50	\$1,500.00
Legal Research Materials	55710	\$0.00	\$940.00	\$1,466.40	\$1,525.05	\$12,000.00
Copy Paper	55900	\$202.37	\$76.48	\$168.48	\$223.28	\$600.00
Membership Dues	55950	\$85.00	\$85.00	\$85.00	\$85.00	\$85.00
Office Supplies	56800	\$750.08	\$713.47	\$738.90	\$2,861.06	\$4,000.00
Witness/Victim Travel	59140	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Computer Software/Equipment	86000	\$443.50	\$0.00	\$0.00	\$0.00	\$101,840.00
Office Equipment	86500	\$50.00	\$317.99	\$1,671.43	\$0.00	\$600.00
Total Expenditures		\$80,560.63	\$122,484.00	\$112,385.84	\$61,589.27	\$462,002.00
Excess Revenues over Expenditures		-\$53,471.90	-\$100,485.67	-\$83,829.99	\$12,266.26	

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520 - Jury Commission	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY 26 Original Budget
Revenues						
Cir. Clrk Jury Demand Fee	30345	\$8,100.00	\$5,966.50	\$6,837.50	\$9,712.50	\$40,000.00
Total Revenues		\$8,100.00	\$5,966.50	\$6,837.50	\$9,712.50	\$40,000.00
Expenditures						
Office Manager	50115	\$8,713.90	\$9,639.30	\$9,938.12	\$5,027.40	\$48,600.00
Per Diems	50220	\$810.00	\$810.00	\$1,012.50	\$1,012.50	\$5,000.00
Rent Expense	52400	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage and Freight	55650	\$5,345.52	\$2,531.64	\$9,233.52	\$3,506.42	\$23,000.00
Printing	55800	\$1,742.66	\$358.15	\$1,493.27	\$915.19	\$4,600.00
Copy Paper	55900	\$117.15	\$0.00	\$0.00	\$95.42	\$500.00
Maintenance Contracts	56200	\$0.00	\$0.00	\$0.00	\$7,195.07	\$9,391.00
Office Supplies	56800	\$620.54	\$139.54	\$336.61	\$115.69	\$2,009.00
Jurors Fees	58760	\$8,673.40	\$23,876.57	\$34,324.62	\$30,772.44	\$155,000.00
Misc Juror Expenses	58780	\$566.52	\$232.49	\$732.21	\$0.00	\$3,000.00
Computer Software/Equipment	86000	\$0.00	\$10,146.21	\$0.00	\$0.00	\$4,000.00
Office Equipment	86500	\$167.69	\$0.00	\$1,274.28	\$0.00	\$250.00
Total Expenditures		\$27,257.38	\$47,733.90	\$58,345.13	\$48,640.13	\$255,350.00
Excess Revenues over Expenditures		-\$19,157.38	-\$41,767.40	-\$51,507.63	-\$38,927.63	

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530 - States Attorney Office	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY 26 Original Budget
Revenues						
GIA Salary Reimbursement	30100	\$28,820.46	\$30,267.58	\$31,814.16	\$50,873.64	\$194,536.00
Cir. Clrk Fees/SAO	30353	\$11,552.35	\$8,301.01	\$9,280.43	\$7,761.93	\$40,000.00
Miscellaneous Income	30640	\$0.00	\$106,118.70	\$0.00	\$224,091.22	\$0.00
Grant Revenue	30800	\$99,290.34	\$28,287.26	\$369,982.55	\$57,452.70	\$1,370,000.00
Total Revenues		\$139,663.15	\$172,974.55	\$411,077.14	\$340,179.49	\$1,604,536.00
Expenditures						
Salaries	50010	\$29,522.97	\$61,873.77	\$14,635.71	\$0.00	\$40,000.00
Elected Official	50100	\$47,007.30	\$47,840.38	\$42,933.30	\$45,552.24	\$0.00
Chiefs/Management	50110	\$0.00	\$307.68	\$435.78	\$447.75	\$0.00
Office Manager	50115	\$10,032.00	\$10,164.00	\$10,533.60	\$11,061.00	\$0.00
Office Personnel	50120	\$176,977.87	\$265,637.86	\$290,099.58	\$275,235.37	\$617,030.05
Deputies	50125	\$2,648.10	\$2,601.65	\$2,555.19	\$2,090.61	\$40,000.00
Normal OT	50150	\$0.00	\$0.00	\$0.00	\$18.72	\$0.00
Attorneys	50285	\$186,304.07	\$234,600.14	\$217,799.89	\$191,175.23	\$371,000.00
Investigators	50295	\$0.00	\$7,788.45	\$9,796.15	\$9,900.00	\$0.00
Grant Coordinator	50315	\$11,699.99	\$14,215.39	\$14,890.14	\$14,193.00	\$49,563.78
Insurance - Health/Life	50900	\$9,399.77	\$13,194.60	\$24,832.49	\$8,658.99	\$46,143.78
Employee Benefits	50955	\$1,826.60	\$6,652.39	\$0.00	\$0.00	\$0.00
Telephone	52750	\$164.45	\$272.00	\$0.00	\$0.00	\$0.00
Mobile Phones	52800	\$0.00	\$113.46	\$0.00	\$1,308.64	\$0.00
Misc. Claims	53100	\$8,806.57	\$58,509.35	\$15,081.19	\$14,787.11	\$404,380.00
Service of Process	54190	\$459.00	\$409.80	\$1,472.50	\$2,470.50	\$0.00
Professional Fees	54200	\$105.00	\$0.00	\$6,183.16	\$0.00	\$0.00
Conferences	55530	\$3,593.12	-\$41.32	\$2,181.59	\$0.00	\$0.00
Postage and Freight	55650	\$1,360.85	\$1,006.12	\$2,161.98	\$1,193.11	\$0.00
Publications	55700	\$2,456.49	\$5,634.32	\$5,421.92	\$3,861.00	\$0.00
Printing	55800	\$699.84	\$257.97	\$26.73	\$468.68	\$0.00
Training	55850	\$550.13	\$530.00	\$471.41	\$250.00	\$0.00
Copy Paper	55900	\$720.16	\$469.21	\$644.70	\$387.69	\$0.00
Membership Dues	55950	\$770.00	\$385.00	\$6,408.59	\$350.00	\$0.00
Office Supplies	56800	\$4,041.80	\$2,397.41	\$1,718.32	\$612.18	\$5,000.00
Misc. Supplies	56850	\$0.00	\$940.77	\$162.54	\$0.00	\$5,000.00
Reporter/Expert Fees	58380	\$9,783.75	\$13,240.58	\$9,488.75	\$10,718.30	\$0.00

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530 - States Attorney Office	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Witness/Victim Travel	59140	\$347.40	\$1,566.91	\$1,819.85	\$80.00	\$0.00
Computer Software/Equipment	86000	\$5,060.12	\$49,660.83	\$9,612.07	\$49,616.00	\$1,882.39
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$1,694,872.00
Total Expenditures		\$514,337.35	\$800,228.72	\$691,367.13	\$644,436.12	\$3,274,872.00
Excess Revenues over Expenditures		-\$374,674.20	-\$627,254.17	-\$280,289.99	-\$304,256.63	

540 - Public Defender	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
GIA Salary Reimbursement	30100	\$18,873.48	\$19,741.68	\$20,669.52	\$32,895.54	\$126,884.00
Cir. Clrk Pub Def Fees	30359	\$2,094.43	\$248.54	\$162.86	\$150.00	\$2,000.00
Grant Revenue	30800	\$0.00	\$108,400.13	\$166,011.05	\$135,260.07	\$312,918.00
Total Revenues		\$20,967.91	\$128,390.35	\$186,843.43	\$168,305.61	\$441,802.00
Expenditures						
Appointed Official	50105	\$39,202.68	\$39,775.80	\$41,072.82	\$43,578.35	\$0.00
Office Personnel	50120	\$9,488.38	\$22,535.03	\$20,384.97	\$22,891.88	\$27,400.00
Investigators	50295	\$12,217.26	\$9,950.75	\$10,386.53	\$10,732.13	\$0.00
Assistant PD's	50300	\$135,353.05	\$157,036.94	\$170,053.02	\$178,062.66	\$119,600.00
Insurance - Health/Life	50900	\$0.00	\$1,237.44	\$0.00	\$0.00	\$0.00
Misc. Claims	53100	\$57.50	\$227.37	\$103.87	\$0.00	\$162,918.00
Interpreter Fees	54195	\$0.00	\$2,183.78	\$916.53	\$755.70	\$0.00
Professional Fees	54200	\$713.11	\$741.17	\$762.47	\$800.59	\$0.00
Conferences	55530	\$0.00	\$0.00	\$518.84	\$0.00	\$0.00
Postage and Freight	55650	\$41.91	\$93.27	\$270.49	\$29.03	\$0.00
Legal Research Materials	55710	\$0.00	\$470.00	\$0.00	\$0.00	\$0.00
Office Supplies	56800	\$2,112.28	\$3,974.20	\$3,834.50	\$2,311.26	\$3,000.00
Vehicle/Fuel	81300	\$36.88	\$34.39	\$0.00	\$0.00	\$0.00
Beginning Budget	99999	\$0.00	\$0.00	\$0.00	\$0.00	\$1,089,693.00
Total Expenditures		\$199,223.05	\$238,260.14	\$248,304.04	\$259,161.60	\$1,402,611.00
Excess Revenues over Expenditures		-\$178,255.14	-\$109,869.79	-\$61,460.61	-\$90,855.99	

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550 - Probation	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
GIA Salary Reimbursement	30100	\$0.00	\$284,935.88	\$114,468.36	\$0.00	\$1,495,000.00
Grant Revenue	30800	\$26,487.00	\$0.00	\$35,733.90	\$40,017.91	\$337,094.00
Total Revenues		\$26,487.00	\$284,935.88	\$150,202.26	\$40,017.91	\$1,832,094.00
Expenditures						
Appointed Official	50105	\$27,254.66	\$29,382.31	\$31,457.07	\$33,193.24	\$151,569.00
Chiefs/Management	50110	\$81,559.30	\$86,538.71	\$91,557.31	\$97,941.65	\$561,168.00
Office Personnel	50120	\$25,668.47	\$31,798.22	\$33,763.01	\$36,183.92	\$165,749.00
Stand-By	50170	\$945.00	\$1,612.50	\$1,800.00	\$1,800.00	\$0.00
Court Incentive	50174	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Clothing Allowance	50175	\$0.00	\$0.00	\$349.32	\$375.91	\$0.00
Probation Officers	50350	\$254,852.07	\$248,904.89	\$270,000.86	\$279,121.92	\$1,243,466.00
Insurance - Health/Life	50900	\$6,985.72	\$7,577.84	\$9,559.14	\$3,145.92	\$30,000.00
Employee Benefits	50955	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
Rent Expense	52400	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Misc. Claims	53100	\$0.00	-\$442.96	\$0.00	\$1,200.00	\$0.00
Professional Fees	54200	\$50,512.45	\$17,605.00	\$24,979.09	\$19,550.24	\$3,000.00
Fees of Others	54202	\$963.88	\$4,359.01	\$7,121.40	\$6,718.80	\$0.00
Pre-Employment Testing	54260	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00
Client Support	54730	\$0.00	\$0.00	\$260.90	-\$340.86	\$24,000.00
Conferences	55530	\$0.00	\$0.00	\$1,867.84	\$0.00	\$0.00
Postage and Freight	55650	\$0.00	\$0.00	\$868.47	\$0.00	\$1,000.00
Printing	55800	\$207.90	\$114.91	\$298.21	\$0.00	\$1,500.00
Training	55850	\$482.90	\$1,680.00	\$5,565.00	\$1,170.00	\$0.00
Copy Paper	55900	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Membership Dues	55950	\$0.00	\$0.00	\$750.00	\$0.00	\$1,500.00
Maintenance Contracts	56200	\$0.00	\$0.00	\$0.00	\$31,327.57	\$30,000.00
Radio Maintenance	56350	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Office Supplies	56800	\$1,090.35	\$914.16	\$612.93	\$1,904.33	\$29,500.00
Early Intervention	58600	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
Drug Testing	58640	\$5,029.35	\$2,199.60	\$2,634.60	\$3,550.80	\$24,000.00
Ammunition	58660	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Vests	58800	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Vehicle/Fuel	81300	\$801.45	\$881.88	\$835.13	\$748.73	\$9,000.00

Kankakee County Finance Department
 Kankakee County Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 12/1/2025 Through 2/28/2026

550 - Probation	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Auto - Preventative Maint	81400	\$96.27	\$381.20	\$72.21	\$30.00	\$5,500.00
Auto Repair	81500	\$441.15	\$0.00	\$1,253.99	\$30.00	\$6,000.00
Misc Capital Outlay	85000	\$1,837.50	\$0.00	\$0.00	\$0.00	\$3,000.00
Equipment	85500	\$8,782.50	\$3,806.75	\$0.00	\$876.00	\$0.00
Computer Software/Equipment	86000	\$5,943.87	\$4,953.32	\$3,550.00	\$2,572.00	\$30,000.00
Office Equipment	86500	\$5,267.66	-\$699.60	\$1,484.50	\$0.00	\$10,500.00
Transfers Out	99700	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Total Expenditures		\$479,022.45	\$441,567.74	\$490,640.98	\$521,250.17	\$2,357,852.00
Excess Revenues over Expenditures		-\$452,535.45	-\$156,631.86	-\$340,438.72	-\$481,232.26	

560 - D.N.D.C.	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
DNDC Expenses	58320	\$109.90	\$186.20	\$206.15	\$42.72	\$0.00
Total Expenditures		\$109.90	\$186.20	\$206.15	\$42.72	\$0.00
Excess Revenues over Expenditures		-\$109.90	-\$186.20	-\$206.15	-\$42.72	

580 - Juvenile Detention Center	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Juv. Detention Center	58620	\$56,875.00	\$30,600.00	\$31,925.00	\$44,775.00	\$275,000.00
Total Expenditures		\$56,875.00	\$30,600.00	\$31,925.00	\$44,775.00	\$275,000.00
Excess Revenues over Expenditures		-\$56,875.00	-\$30,600.00	-\$31,925.00	-\$44,775.00	

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700 - Sheriff Police	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
GIA Salary Reimbursement	30100	\$16,776.44	\$17,548.16	\$18,372.92	\$29,240.49	\$112,786.00
Cir Clk-Sheriff SVFSH Fine	30338	\$165.00	\$0.00	\$0.00	\$100.00	\$100.00
Cir. Clrk Sheriff-Traffic/Crim	30350	\$16,455.24	\$13,203.11	\$0.00	\$0.00	\$15,000.00
Cir. Clrk Sheriff-Civil	30351	\$0.00	\$0.00	\$4,778.59	\$0.00	\$0.00
Cir.Clrk Sheriff Fines	30364	\$41,067.98	\$28,162.09	\$32,165.41	\$41,685.26	\$160,000.00
Cir Clerk Arresting Agency Fee	30365	\$3,879.00	\$1,989.50	\$1,137.09	\$1,071.64	\$15,000.00
Civil Process Fees	30370	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$120,000.00
DUI Equipment-Sheriff	30378	\$476.01	\$117.05	\$1,711.14	\$1,614.87	\$2,500.00
Dept. of Revenue-Seizure	30380	\$6,000.00	\$9,300.00	\$2,200.00	\$7,400.00	\$42,300.00
Alarm Fees	30384	\$50.00	\$10.00	\$0.00	\$0.00	\$50.00
Sheriff Vehicle Fee	30780	\$20.00	\$20.00	\$32.91	\$0.00	\$100.00
Grant Revenue	30800	\$21,591.24	\$41,756.62	\$84,290.01	\$77,428.74	\$550,000.00
Total Revenues		\$136,480.91	\$142,106.53	\$174,688.07	\$188,541.00	\$1,017,836.00
Expenditures						
Salaries	50010	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Elected Official	50100	\$40,654.67	\$42,524.79	\$38,162.94	\$40,490.88	\$165,375.00
Chiefs/Management	50110	\$15,937.20	\$16,640.18	\$17,274.34	\$18,555.66	\$80,000.00
Office Personnel	50120	\$32,147.32	\$47,412.36	\$60,727.49	\$53,757.73	\$221,573.00
Deputies	50125	\$759,452.98	\$793,921.20	\$853,022.23	\$868,579.92	\$3,788,000.00
Holiday Pay	50140	\$72,015.41	\$79,149.76	\$85,966.07	\$93,734.09	\$265,000.00
Shift Diff	50145	\$5,577.50	\$5,700.00	\$5,520.00	\$5,765.00	\$25,000.00
Normal OT	50150	\$3,385.92	-\$381.11	\$30,810.68	\$13,879.19	\$58,000.00
Contract Overtime	50152	\$15,973.25	\$9,797.82	\$20,075.89	\$19,771.75	\$15,000.00
Education	50160	\$15,074.07	\$16,172.50	\$11,280.00	\$10,800.00	\$50,000.00
Rank	50165	\$25,893.00	\$28,143.00	\$30,999.90	\$28,999.92	\$116,000.00
Stand-By	50170	\$2,618.75	\$3,013.50	\$2,737.00	\$3,354.50	\$11,500.00
FTO Incentive	50171	\$3,195.44	\$3,412.08	\$2,762.16	\$2,599.68	\$13,000.00
Non-Tobacco Incentive	50172	\$3,093.95	\$3,330.90	\$2,924.64	\$3,032.96	\$13,700.00
Physical Fitness Incentive	50173	\$9,567.48	\$9,921.13	\$7,946.93	\$8,263.88	\$42,125.00
Clothing Allowance	50175	\$16,917.02	\$19,209.59	\$17,831.69	\$19,084.87	\$55,000.00
Village Contract Wages	50185	\$9,150.10	\$265.87	-\$2,255.18	\$10,789.66	\$0.00
Safety Director	50310	\$1,076.95	\$1,076.95	\$923.10	\$923.10	\$4,000.00
Insurance - Health/Life	50900	\$5,478.06	\$13,263.36	\$5,706.37	\$6,382.00	\$17,500.00
Employee Benefits	50955	\$0.00	\$0.00	\$0.00	\$0.00	\$35,800.00

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700 - Sheriff Police	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Parking Contract	52500	\$41.78	\$0.00	\$0.00	\$0.00	\$0.00
Mobile Phones	52800	\$15,726.11	\$15,866.71	\$21,062.45	\$6,844.89	\$87,700.00
Misc. Claims	53100	\$1,298.61	\$9,431.47	\$3,153.16	\$989.85	\$2,200.00
Communications Contract	54225	\$220.00	\$0.00	\$500.00	\$0.00	\$0.00
Employment Screening	54255	\$830.00	\$425.00	\$550.00	\$640.00	\$7,000.00
Uniforms / Service	54550	\$21,418.98	\$854.36	\$14,857.48	\$13,663.98	\$20,000.00
Conferences	55530	\$1,960.83	\$550.00	\$1,199.00	\$0.00	\$9,000.00
Postage and Freight	55650	\$1,102.87	\$1,404.87	\$2,507.04	\$1,175.01	\$4,000.00
Printing	55800	\$0.00	\$0.00	\$35.35	\$0.00	\$500.00
Training	55850	\$2,132.49	\$7,781.65	\$10,859.32	-\$1,751.09	\$8,500.00
Membership Dues	55950	\$1,471.00	\$1,940.00	\$2,150.00	\$2,895.00	\$10,000.00
Computer Supplies	56150	\$1,429.71	\$376.52	\$1,325.34	\$478.25	\$1,000.00
Maintenance Contracts	56200	\$52,964.53	\$67,492.02	\$90,179.76	\$353,644.34	\$395,000.00
Radio Maintenance	56350	\$0.00	\$721.70	\$13,078.47	\$1,232.05	\$15,000.00
Misc. Services	56400	\$0.00	\$0.00	\$2,637.08	\$23,062.50	\$37,000.00
Office Supplies	56800	\$3,651.07	\$1,190.90	\$3,667.03	\$1,455.67	\$10,000.00
Misc. Supplies	56850	\$376.80	\$330.31	\$859.13	\$91.95	\$7,300.00
Cell Block Supplies	57150	\$53.99	\$0.00	\$0.00	\$0.00	\$0.00
Firing Range Fees	58680	\$1,880.00	\$0.00	\$4,966.50	\$1,336.23	\$15,000.00
Investigations Expense	58720	\$1,861.85	\$900.92	\$2,847.37	\$436.38	\$5,000.00
Medical	58820	\$40.47	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle/Fuel	81300	\$40,094.31	\$43,035.20	\$44,455.93	\$38,542.32	\$275,000.00
Auto - Preventative Maint	81400	\$3,751.37	\$5,262.13	\$5,190.28	\$3,612.28	\$20,000.00
Auto Repair	81500	\$101,630.74	\$42,659.61	\$20,713.56	\$18,889.88	\$175,000.00
Computer Software/Equipment	86000	\$4,681.93	\$13,512.23	\$76,417.82	\$23,445.00	\$30,000.00
Total Expenditures		\$1,295,828.51	\$1,306,309.48	\$1,515,628.32	\$1,699,449.28	\$6,130,773.00
Excess Revenues over Expenditures		-\$1,159,347.60	-\$1,164,202.95	-\$1,340,940.25	-\$1,510,908.28	

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710 - Corrections	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Transfers In	30005	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00
Municipal Booking Fee	30374	\$3,340.00	\$4,840.00	\$3,300.00	\$5,360.00	\$30,000.00
Fee To Make Bond	30375	\$15,613.00	\$8,561.44	\$0.00	\$2,817.55	\$10,000.00
Inmate Room& Board Fee	30376	\$146.17	\$583.23	\$930.00	\$55.80	\$1,000.00
Mileage	30388	\$246.05	\$219.80	\$511.35	\$129.50	\$1,500.00
Inmate Telephone	30720	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$60,000.00
Inmate Social Security	30730	\$1,600.00	\$1,000.00	\$0.00	\$400.00	\$4,200.00
Inmate Housing	30740	\$2,636,530.00	\$1,813,240.00	\$2,012,850.00	\$1,329,330.00	\$5,600,000.00
Grant Revenue	30800	<u>\$200,306.13</u>	<u>\$25,361.84</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$725,000.00</u>
Total Revenues		\$2,867,781.35	\$1,863,806.31	\$2,027,591.35	\$1,343,092.85	\$6,439,200.00
Expenditures						
Salaries	50010	\$0.00	\$0.00	\$0.00	\$0.00	\$164,700.00
Chiefs/Management	50110	\$91,579.40	\$114,059.33	\$100,201.66	\$150,204.91	\$481,000.00
Office Personnel	50120	\$41,718.88	\$43,005.80	\$35,812.98	\$36,839.57	\$190,000.00
Corrections	50130	\$1,359,247.67	\$1,564,952.90	\$1,397,110.25	\$1,564,734.36	\$6,765,000.00
Holiday Pay	50140	\$110,781.04	\$131,055.40	\$150,261.73	\$149,540.55	\$420,000.00
Shift Diff	50145	\$15,615.00	\$16,220.00	\$13,800.00	\$19,065.00	\$75,000.00
Normal OT	50150	\$174,362.04	\$84,628.16	\$181,532.37	-\$31,815.72	\$150,000.00
Education	50160	\$11,550.00	\$11,830.00	\$9,220.00	\$8,850.00	\$50,000.00
Rank	50165	\$46,124.94	\$48,425.16	\$47,525.16	\$50,825.28	\$200,000.00
FTO Incentive	50171	\$324.90	\$4,125.00	\$4,950.00	\$3,375.00	\$14,000.00
Non-Tobacco Incentive	50172	\$5,128.95	\$5,355.07	\$5,359.11	\$5,073.41	\$21,000.00
Physical Fitness Incentive	50173	\$731.40	\$853.30	\$877.68	\$1,413.68	\$3,500.00
Clothing Allowance	50175	\$54,369.06	\$62,092.11	\$27,382.65	\$48,000.00	\$75,000.00
Medical Staff	50190	\$420,091.84	\$421,479.56	\$463,500.69	\$396,999.84	\$1,167,729.00
Social Worker	50192	\$11,946.11	\$10,240.70	\$0.00	\$0.00	\$11,241.00
Part-Time	50200	\$9,136.87	\$8,142.63	\$407.49	\$0.00	\$0.00
Insurance - Health/Life	50900	\$1,376.70	\$5,153.80	\$6,967.08	\$7,755.96	\$27,245.00
Employee Benefits	50955	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
Mobile Phones	52800	\$4,392.79	\$5,207.13	\$3,712.91	\$4,102.28	\$25,000.00
Misc. Claims	53100	\$1,252.29	\$2,150.55	\$180.84	\$0.00	\$154,500.00
Employment Screening	54255	\$0.00	\$50.00	\$532.00	\$1,424.00	\$2,500.00
Uniforms / Service	54550	\$10,737.05	\$1,130.65	\$13,696.44	\$14,425.12	\$20,000.00

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710 - Corrections	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Travel Mileage	55520	\$0.00	\$0.00	\$210.43	\$0.00	\$0.00
Conferences	55530	\$2,325.00	\$119.84	\$2,250.00	\$4,131.23	\$5,000.00
Postage and Freight	55650	\$374.09	\$291.33	\$533.33	\$5.92	\$1,500.00
Training	55850	\$16,384.42	\$548.00	\$13,234.84	-\$22,460.75	\$15,000.00
Membership Dues	55950	\$0.00	\$0.00	\$0.00	\$124.00	\$200.00
Computer Supplies	56150	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Maintenance Contracts	56200	-\$17,102.44	\$109,537.80	\$190,146.06	\$12.16	\$50,000.00
Misc. Services	56400	\$0.00	\$13,989.00	\$58,890.43	\$90,441.20	\$114,669.00
Office Supplies	56800	\$1,832.63	\$1,380.64	\$0.00	\$1,118.32	\$21,507.00
Misc. Supplies	56850	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Kitchen Supplies	57100	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Cell Block Supplies	57150	\$2,001.53	\$10,734.19	\$331.00	\$273.84	\$5,000.00
Appraisals	58200	\$136.67	\$0.00	\$0.00	\$0.00	\$0.00
Vests	58800	\$0.00	\$17.80	\$0.00	\$112.21	\$0.00
Medical	58820	\$220,557.94	\$161,654.13	\$163,142.41	\$194,023.96	\$502,345.00
Food	58860	\$345,514.21	\$398,574.32	\$313,164.43	\$261,127.19	\$1,000,000.00
Vehicle/Fuel	81300	-\$2,709.01	-\$2,508.12	-\$5,190.28	-\$6,924.07	\$0.00
Auto - Preventative Maint	81400	\$439.60	\$892.84	\$305.00	\$598.47	\$2,500.00
Auto Repair	81500	\$1,530.13	\$5,593.25	\$672.00	\$66.75	\$5,500.00
Computer Software/Equipment	86000	\$178,709.92	\$11,071.80	\$3,800.67	\$0.00	\$7,500.00
Office Equipment	86500	\$0.00	\$2,063.85	\$0.00	\$0.00	\$3,064.00
Total Expenditures		\$3,120,461.62	\$3,254,117.92	\$3,204,521.36	\$2,953,463.67	\$11,787,300.00
Excess Revenues over Expenditures		-\$252,680.27	-\$1,390,311.61	-\$1,176,930.01	-\$1,610,370.82	

720 - Auxiliary/CERTS	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Misc. Claims	53100	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Total Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Excess Revenues over Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	

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730 - E.S.D.A.	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Grant Revenue	30800	\$8,711.60	\$38,080.23	\$10,000.00	\$3,772.41	\$90,000.00
Total Revenues		\$8,711.60	\$38,080.23	\$10,000.00	\$3,772.41	\$90,000.00
Expenditures						
Salaries	50010	\$5,745.60	\$2,197.73	\$2,261.38	\$2,349.55	\$26,475.00
Elected Official	50100	\$1,120.00	\$1,120.00	\$960.00	\$800.00	\$4,160.00
Chiefs/Management	50110	\$8,618.40	\$12,453.79	\$12,814.46	\$13,473.99	\$53,000.00
Office Personnel	50120	\$21,144.60	\$21,696.58	\$22,447.06	\$23,391.87	\$71,393.00
Deputies	50125	\$0.00	\$0.00	\$0.00	\$0.00	\$41,800.00
Insurance - Health/Life	50900	\$3,244.76	\$3,156.20	\$3,440.66	\$3,739.42	\$19,166.00
Telephone	52750	\$2,988.81	\$3,034.67	\$0.00	\$0.00	\$3,000.00
Mobile Phones	52800	\$339.04	\$481.62	\$394.44	\$288.96	\$9,270.00
Misc. Claims	53100	\$133.20	\$3,241.99	\$0.00	\$740.00	\$500.00
Conferences	55530	\$1,325.00	\$2,561.86	\$2,208.79	\$0.00	\$2,700.00
Training	55850	\$0.00	\$0.00	\$841.41	\$0.00	\$750.00
Membership Dues	55950	\$65.00	\$0.00	\$140.00	\$0.00	\$750.00
Maintenance Contracts	56200	\$135.00	\$540.00	\$432.00	\$15,396.50	\$3,665.00
Office Supplies	56800	\$332.07	\$50.32	\$122.10	\$0.00	\$4,341.00
Vehicle/Fuel	81300	\$899.95	\$230.39	\$145.51	\$138.27	\$1,131.00
Auto Repair	81500	\$122.95	\$0.00	\$0.00	\$0.00	\$0.00
Computer Software/Equipment	86000	\$1,399.98	\$294.97	\$0.00	\$0.00	\$4,000.00
Total Expenditures		\$47,614.36	\$51,060.12	\$46,207.81	\$60,318.56	\$246,101.00
Excess Revenues over Expenditures		-\$38,902.76	-\$12,979.89	-\$36,207.81	-\$56,546.15	

740 - Merit Commission	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Expenditures						
Per Diems	50220	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Misc. Claims	53100	\$0.00	\$2,765.28	\$0.00	\$0.00	\$500.00
Total Expenditures		\$0.00	\$2,765.28	\$0.00	\$0.00	\$1,000.00
Excess Revenues over Expenditures		\$0.00	-\$2,765.28	\$0.00	\$0.00	

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750 - Dispatch Center	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY 26 Original Budget
Expenditures						
ETSB Intergov. Agreement	58500	\$200,567.76	\$139,060.34	\$144,622.84	\$0.00	\$902,446.00
Total Expenditures		\$200,567.76	\$139,060.34	\$144,622.84	\$0.00	\$902,446.00
Excess Revenues over Expenditures		-\$200,567.76	-\$139,060.34	-\$144,622.84	\$0.00	

760 - Coroner	Object Code	FY 2023	FY 2024	FY 2025	YTD FY26	FY26 Original Budget
Revenues						
Coroner Morgue	30394	\$1,058.63	\$1,235.83	\$6,627.52	\$904.27	\$14,000.00
Miscellaneous Income	30640	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Grant Revenue	30800	\$1,899.59	\$1,619.45	\$4,174.45	\$8,560.45	\$5,000.00
Total Revenues		\$2,958.22	\$7,855.28	\$10,801.97	\$9,464.72	\$19,000.00
Expenditures						
Elected Official	50100	\$21,511.56	\$21,511.56	\$19,362.90	\$13,251.28	\$85,900.00
Office Personnel	50120	\$55,365.17	\$52,760.42	\$62,099.99	\$63,052.97	\$284,381.00
Normal OT	50150	\$2,178.95	\$1,975.42	\$3,008.30	\$4,639.91	\$22,000.00
Telephone	52750	\$0.00	\$0.00	\$0.00	\$0.00	\$3,200.00
Mobile Phones	52800	\$624.92	\$808.39	\$579.29	\$418.78	\$0.00
Misc. Claims	53100	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
Court Psychologist	54500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Uniforms / Service	54550	\$239.62	\$0.00	\$690.97	\$0.00	\$3,500.00
Conferences	55530	\$11.10	\$0.00	\$243.56	\$100.00	\$400.00
Postage and Freight	55650	\$23.94	\$16.28	\$42.75	\$4.39	\$106.00
Membership Dues	55950	\$450.00	\$450.00	\$400.00	\$500.00	\$900.00
Office Supplies	56800	\$211.03	\$1,162.56	\$1,605.88	\$394.79	\$3,000.00
Indigent Burial	58970	\$300.00	\$300.00	\$300.00	\$300.00	\$1,200.00
Doctor & Morgue Fees	58980	\$43,324.90	\$30,810.00	\$42,200.35	\$24,525.32	\$200,000.00
Vehicle/Fuel	81300	\$1,844.65	\$1,422.82	\$1,684.57	\$2,483.71	\$12,500.00
Auto - Preventative Maint	81400	\$322.46	\$811.63	\$3,479.66	\$595.34	\$5,000.00
Computer Software/Equipment	86000	\$79.98	\$197.93	-\$33.99	\$0.00	\$0.00
Total Expenditures		\$126,488.28	\$112,227.01	\$135,664.23	\$110,416.49	\$623,087.00
Excess Revenues over Expenditures		-\$123,530.06	-\$104,371.73	-\$124,862.26	-\$100,951.77	



OFFICE OF THE
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Special Funds: 095-960

For the 1st Quarter (December 1, 2025, through February 28, 2026) 2026 report, the Special Funds 095-960 are broken down by each line item to provide a detailed view of expenditures and allocations over the last two fiscal years (2025-2026). This breakdown offers insights into the financial trends and helps assess how funds have been distributed across various categories. By reviewing historical data for the last two years, the report highlights fluctuations in spending, identifies areas of consistent investment, and sheds light on any significant changes in budgetary priorities. This detailed analysis provides more transparency into fiscal management.

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

095 - American Rescue Plan Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Grant Revenue	30800	\$540,482.97	\$303,303.82	\$200,000.00
Total Revenue		\$540,482.97	\$303,303.82	\$200,000.00
Expenses				
Salaries	50010	\$14,875.62	\$16,197.03	\$61,420.14
Appointed Official	50105	\$9,286.89	\$9,334.58	\$35,000.00
Chiefs/Management	50110	\$0.00	\$0.00	\$4,500.00
Office Personnel	50120	\$7,230.87	\$3,921.94	\$16,000.00
Assistant PD's	50300	\$700.00	\$0.00	\$0.00
IMRF - General	50400	\$1,602.19	\$691.59	\$5,000.00
FICA - General	50500	\$2,691.58	\$807.72	\$5,500.00
Insurance - Health/Life	50900	\$22,797.55	\$8,553.62	\$55,000.00
Employee Benefits	50955	\$1,137.98	\$1,239.08	\$10,000.00
Workers Comp. Ins.	51500	\$151.69	\$49.93	\$350.00
Telephone	52750	\$439.78	\$0.00	\$0.00
Misc. Claims	53100	\$30,177.95	\$12,083.41	\$150,497.00
Professional Fees	54200	\$684.42	-\$12,900.00	\$50,000.00
Travel Mileage	55520	\$682.21	\$0.00	\$1,000.00
Total Expenses		\$92,458.73	\$39,978.90	\$394,267.14
Excess Revenue over Expenditure		\$448,024.24	\$263,324.92	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

098 - ARPA Lost Revenue Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Grant Revenue	30800	\$1,195,395.65	\$117,443.63	\$163,464.00
Total Revenue		\$1,195,395.65	\$117,443.63	\$163,464.00
Expenses				
Professional Fees	54200	\$0.00	\$0.00	\$50,000.00
Travel Mileage	55520	\$2,907.92	\$0.00	\$0.00
Maintenance Contracts	56200	\$250,573.45	\$19,920.52	\$179,403.16
Election Supplies	56550	\$97,524.23	\$97,524.23	\$97,524.00
Vehicles	87000	\$680,928.00	\$0.00	\$0.00
Total Expenses		\$1,031,933.60	\$117,444.75	\$326,927.16
Excess Revenue over Expenditure		\$163,462.05	- \$1.12	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

200 - Tort Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Property Tax Revenue	30110	\$0.00	\$0.00	\$4,152,651.00
Interest Income-Checking	30600	\$8,706.35	\$7,319.98	\$12,000.00
Interest Income - Investments	30610	\$88.71	\$79.60	\$400.00
Interest Income - Tax Disburse	30630	\$0.00	\$0.00	\$10,000.00
Miscellaneous Income	30640	\$0.00	\$0.00	\$500.00
Grant Revenue	30800	\$203.00	\$0.00	\$5,000.00
Total Revenue		\$8,998.06	\$7,399.58	\$4,180,551.00
Expenses				
Appointed Official	50105	\$2,734.61	\$2,750.00	\$13,623.02
Chiefs/Management	50110	\$44,624.71	\$46,858.41	\$217,991.71
Office Personnel	50120	\$41,796.41	\$47,881.02	\$235,990.57
IS Personnel	50212	\$5,817.29	\$6,536.53	\$31,745.84
ASA Civil Div	50260	\$4,372.83	\$4,639.58	\$23,263.46
Attorneys	50285	\$73,581.36	\$61,435.28	\$399,332.84
State Unemployment Insurance	50750	\$52,127.82	\$55,911.54	\$78,000.00
Workers Comp. Ins.	51500	\$250,697.27	\$266,394.42	\$639,720.00
Liability Ins - General Govt	51800	\$6,817.80	\$0.00	\$34,034.46
ICRMT Premium	51950	\$742,223.63	\$779,882.91	\$1,871,713.00
Misc. Claims	53100	\$20,761.48	\$65,563.24	\$200,000.00
Office Bonds	53300	\$0.00	\$40.00	\$100.00
Professional Fees	54200	\$13,717.45	\$4,566.60	\$75,000.00
Travel Mileage	55520	\$0.00	\$0.00	\$500.00
Conferences	55530	\$0.00	\$0.00	\$2,000.00
Postage and Freight	55650	\$0.00	\$0.00	\$2,500.00
Publications	55700	\$4,656.81	\$4,796.52	\$20,000.00
Printing	55800	\$0.00	\$139.67	\$500.00
Training	55850	\$26,385.49	\$27,773.27	\$50,000.00
Copy Paper	55900	\$470.63	\$183.78	\$1,000.00
Membership Dues	55950	\$0.00	\$0.00	\$1,000.00
Maintenance Contracts	56200	\$129,890.03	\$77,307.00	\$135,000.00
Office Supplies	56800	\$528.86	\$214.91	\$5,000.00
Appellate Appeal Fees	58280	\$31,000.00	\$31,000.00	\$31,000.00
Reporter/Expert Fees	58380	\$0.00	\$0.00	\$3,500.00

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

200 - Tort Fund	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Expenses				
Computer Software/Equipment	86000	\$86,782.00	\$0.00	\$10,000.00
Office Equipment	86500	\$0.00	\$0.00	\$5,000.00
Total Expenses		\$1,538,986.48	\$1,483,874.68	\$4,087,514.90
Excess Revenue over Expenditure		-\$1,529,988.42	-\$1,476,475.10	

210 - Pension Fund	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Revenue				
Property Tax-IMRF	30112	\$0.00	\$0.00	\$3,488,227.00
Property Tax-Social Sec	30114	\$0.00	\$0.00	\$2,390,081.00
Interest Income-Checking	30600	\$59,482.63	\$36,478.94	\$100,000.00
Interest Income - Investments	30610	\$0.00	\$0.00	\$100.00
Interest Income - Tax Disburse	30630	\$0.00	\$0.00	\$15,000.00
Miscellaneous Income	30640	\$0.00	\$0.00	\$100.00
Grant Revenue	30800	\$4,345.54	\$0.00	\$25,000.00
Total Revenue		\$63,828.17	\$36,478.94	\$6,018,508.00
Expenses				
Medical Staff	50190	\$0.00	\$76.57	\$0.00
IMRF - General	50400	\$355,824.68	\$428,471.57	\$3,984,353.01
FICA - General	50500	\$565,411.77	\$551,942.17	\$2,785,805.00
Total Expenses		\$921,236.45	\$980,490.31	\$6,770,158.01
Excess Revenue over Expenditure		-\$857,408.28	-\$944,011.37	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

220 - Recorder Computer Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
GIS Portion Recorder Computer	30428	\$2,859.00	\$3,366.00	\$13,200.00
Special Fund Fees	30510	\$54,888.63	\$60,985.27	\$225,000.00
Interest Income-Checking	30600	\$6,499.77	\$4,081.66	\$0.00
Interest Income - Investments	30610	\$17.02	\$15.27	\$0.00
Total Revenue		\$64,264.42	\$68,448.20	\$238,200.00
Expenses				
Office Personnel	50120	\$20,475.82	\$19,278.02	\$90,365.00
Depreciation - PrePaid Exp	55200	\$0.00	\$56.12	\$0.00
Travel Mileage	55520	\$541.66	\$284.60	\$4,000.00
Conferences	55530	\$503.52	\$346.10	\$3,000.00
Restoration Service	56125	\$5,662.50	\$0.00	\$30,000.00
Maintenance Contracts	56200	\$53,983.13	\$52,952.55	\$80,000.00
Misc. Services	56400	\$52.47	\$814.97	\$3,000.00
Online Services	56430	\$5,125.87	\$4,847.95	\$39,000.00
Office Supplies	56800	\$92.24	\$3,536.17	\$3,000.00
Computer Software/Equipment	86000	\$403.11	\$0.00	\$5,000.00
Office Equipment	86500	\$12,183.51	\$0.00	\$7,000.00
Total Expenses		\$99,023.83	\$82,116.48	\$264,365.00
Excess Revenue over Expenditure		-\$34,759.41	-\$13,668.28	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

230 - Co. Clerk Vital Record Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Tax Redemption Automation Fee	30235	\$140.00	\$2,550.00	\$3,500.00
Special Fund Fees	30510	\$11,352.00	\$10,174.00	\$42,500.00
Interest Income-Checking	30600	\$9.54	\$7.94	\$60.00
Interest Income - Investments	30610	\$10.89	\$9.79	\$50.00
Total Revenue		\$11,512.43	\$12,741.73	\$46,110.00
Expenses				
Office Personnel	50120	\$8,418.30	\$6,874.92	\$36,750.00
Over Time	50215	\$0.00	\$0.00	\$1,000.00
Misc. Claims	53100	\$4,878.77	\$3,755.50	\$11,000.00
Maintenance Contracts	56200	\$3,010.00	\$387.59	\$0.00
Total Expenses		\$16,307.07	\$11,018.01	\$48,750.00
Excess Revenue over Expenditure		-\$4,794.64	\$1,723.72	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
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240 - Treasurers Computer Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Treasurer Fees	30280	\$154.00	\$120.00	\$60,000.00
Tax Sale	30460	\$0.00	\$0.00	\$19,000.00
Interest Income-Checking	30600	\$86.81	\$72.22	\$250.00
Interest Income - Investments	30610	\$9.20	\$8.23	\$50.00
Miscellaneous Income	30640	\$0.00	\$0.00	\$1,100.00
Total Revenue		\$250.01	\$200.45	\$80,400.00
Expenses				
Office Personnel	50120	\$9,558.97	\$10,746.75	\$50,481.00
Misc. Claims	53100	\$0.00	\$0.00	\$5,000.00
Printing	55800	\$0.00	\$0.00	\$400.00
Computer Supplies	56150	\$0.00	\$0.00	\$1,000.00
Maintenance Contracts	56200	\$0.00	\$0.00	\$150.00
Misc. Services	56400	\$0.00	\$146.00	\$0.00
Misc. Claims - Equipment	56450	\$0.00	\$0.00	\$5,000.00
Misc. Supplies	56850	\$0.00	\$0.00	\$500.00
Total Expenses		\$9,558.97	\$10,892.75	\$62,531.00
Excess Revenue over Expenditure		- \$9,308.96	- \$10,692.30	

250 - Treasurers Interest Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$0.00	\$0.00	\$20,000.00
Interest Income-Checking	30600	\$74.25	\$55.13	\$300.00
Interest Income	30620	\$0.00	\$0.00	\$500.00
Total Revenue		\$74.25	\$55.13	\$20,800.00
Expenses				
Misc. Claims	53100	\$0.00	\$100,000.00	\$100,000.00
Lease Pmt Interest	56310	\$0.00	\$700.00	\$0.00
Total Expenses		\$0.00	\$100,700.00	\$100,000.00
Excess Revenue over Expenditure		\$74.25	- \$100,644.87	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
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260 - Court Security Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$47,859.78	\$46,196.11	\$200,000.00
Interest Income-Checking	30600	\$2,000.92	\$1,863.97	\$5,000.00
Total Revenue		\$49,860.70	\$48,060.08	\$205,000.00
Expenses				
Deputies	50125	\$24,226.32	\$24,620.25	\$200,000.00
Court OT	50155	\$1,168.54	\$1,860.36	\$3,400.00
Misc. Claims	53100	\$75.00	\$150.00	\$100.00
Computer Software/Equipment	86000	\$0.00	\$0.00	\$1,500.00
Total Expenses		\$25,469.86	\$26,630.61	\$205,000.00
Excess Revenue over Expenditure		\$24,390.84	\$21,429.47	

265 - Sheriff F-Citation Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$312.03	\$237.10	\$1,200.00
Interest Income-Checking	30600	\$133.18	\$94.20	\$0.00
Total Revenue		\$445.21	\$331.30	\$1,200.00
Excess Revenue over Expenditure		\$445.21	\$331.30	

267 - Sheriff Natl Opioid Settlement	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Beginning Fund Balance				
Restricted Fund Balance	27000	\$79,952.48	\$0.00	\$0.00
Total Beginning Fund Balance		\$79,952.48	\$0.00	\$0.00
Ending Fund Balance		\$79,952.48	\$0.00	\$0.00

Kankakee County Finance Department
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270 - Court Document Storage Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$39,607.65	\$37,918.04	\$180,000.00
Interest Income-Checking	30600	\$447.45	\$303.11	\$1,100.00
Interest Income - Investments	30610	<u>\$2.52</u>	<u>\$2.27</u>	<u>\$10.00</u>
Total Revenue		\$40,057.62	\$38,223.42	\$181,110.00
Expenses				
Office Personnel	50120	\$34,457.68	\$35,256.73	\$150,000.00
Normal OT	50150	\$51.52	\$0.00	\$0.00
Professional Fees	54200	\$0.00	\$0.00	\$10,000.00
Maintenance Contracts	56200	<u>\$1,762.00</u>	<u>\$1,815.00</u>	<u>\$2,200.00</u>
Total Expenses		\$36,271.20	\$37,071.73	\$162,200.00
Excess Revenue over Expenditure		\$3,786.42	\$1,151.69	

275 - Foreclosure Mediation Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$4,350.00	\$5,550.00	\$23,000.00
Interest Income-Checking	30600	<u>\$9.51</u>	<u>\$6.97</u>	<u>\$0.00</u>
Total Revenue		\$4,359.51	\$5,556.97	\$23,000.00
Expenses				
Professional Fees	54200	<u>\$3,150.00</u>	<u>\$7,500.00</u>	<u>\$23,000.00</u>
Total Expenses		\$3,150.00	\$7,500.00	\$23,000.00
Excess Revenue over Expenditure		\$1,209.51	-\$1,943.03	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
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280 - Law Library Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$11,310.75	\$11,333.48	\$38,000.00
Interest Income-Checking	30600	<u>\$1.09</u>	<u>\$3.01</u>	<u>\$0.00</u>
Total Revenue		\$11,311.84	\$11,336.49	\$38,000.00
Expenses				
Publications	55700	<u>\$0.00</u>	<u>\$2,063.75</u>	<u>\$38,000.00</u>
Total Expenses		\$0.00	\$2,063.75	\$38,000.00
Excess Revenue over Expenditure		\$11,311.84	\$9,272.74	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
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290 - Probation Service Fees Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Cir Clerk - Dom Violence Fee	30369	\$0.00	\$108.24	\$0.00
Prob/Courts Operations Fee	30379	\$2,399.18	\$1,095.30	\$0.00
Special Fund Fees	30510	\$19,805.04	\$11,957.45	\$75,000.00
Interest Income-Checking	30600	\$6,025.79	\$4,133.80	\$0.00
Interest Income - Investments	30610	<u>\$16.75</u>	<u>\$15.05</u>	<u>\$0.00</u>
Total Revenue		\$28,246.76	\$17,309.84	\$75,000.00
Expenses				
Stand-By	50170	\$0.00	\$0.00	\$6,000.00
Clothing Allowance	50175	\$400.00	\$200.00	\$0.00
Mobile Phones	52800	\$1,366.84	\$1,329.43	\$12,000.00
Misc. Claims	53100	\$0.00	\$0.00	\$3,500.00
Professional Fees	54200	\$0.00	\$0.00	\$5,000.00
Travel Mileage	55520	\$25.95	\$0.00	\$1,500.00
Postage and Freight	55650	\$209.94	\$107.14	\$0.00
Training	55850	\$0.00	\$0.00	\$9,000.00
Maintenance Contracts	56200	\$0.00	\$0.00	\$5,000.00
Early Intervention	58600	\$2,434.51	\$1,397.06	\$15,000.00
Drug Testing	58640	\$2,547.65	\$3,236.58	\$10,000.00
Equipment	85500	\$2,464.00	\$464.00	\$17,500.00
Computer Software/Equipment	86000	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,500.00</u>
Total Expenses		\$9,448.89	\$6,734.21	\$95,000.00
Excess Revenue over Expenditure		\$18,797.87	\$10,575.63	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
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300 - Forfeited Funds (SAO)	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$4,078.50	\$385.25	\$35,000.00
Interest Income-Checking	30600	\$30.96	\$11.96	\$170.00
Total Revenue		\$4,109.46	\$397.21	\$35,170.00
Expenses				
Office Personnel	50120	\$8,162.47	\$3,390.37	\$8,000.00
Attorneys	50285	\$1,955.47	\$0.00	\$9,000.00
Misc. Claims	53100	\$5,216.01	\$1,215.00	\$30,000.00
Conferences	55530	\$350.00	\$0.00	\$1,000.00
Printing	55800	\$0.00	\$0.00	\$300.00
Training	55850	\$1,270.55	\$6,228.01	\$7,000.00
Total Expenses		\$16,954.50	\$10,833.38	\$55,300.00
Excess Revenue over Expenditure		-\$12,845.04	-\$10,436.17	

301 - MADD (SAO)	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$0.00	\$0.02	\$0.00
Total Revenue		\$0.00	\$0.02	\$0.00
Expenses				
Chiefs/Management	50110	\$4,727.14	\$0.00	\$0.00
Attorneys	50285	\$3,488.56	\$0.00	\$0.00
Mobile Phones	52800	\$1,203.35	\$0.00	\$0.00
Total Expenses		\$9,419.05	\$0.00	\$0.00
Excess Revenue over Expenditure		-\$9,419.05	\$0.02	\$0.00

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305 - Equitable Sharing - SAO	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$5.34	\$3.70	\$25.00
Total Revenue		\$5.34	\$3.70	\$25.00
Expenses				
Misc. Claims	53100	\$0.00	\$0.00	\$9,292.00
Total Expenses		\$0.00	\$0.00	\$9,292.00
Excess Revenue over Expenditure		\$5.34	\$3.70	

308 - Diversion Accountabilty Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$8.85	\$4.36	\$50.00
Miscellaneous Income	30640	\$750.00	\$550.00	\$12,000.00
Total Revenue		\$758.85	\$554.36	\$12,050.00
Expenses				
Misc. Claims	53100	\$0.00	\$0.00	\$50.00
Training	55850	\$125.00	\$875.00	\$12,000.00
Total Expenses		\$125.00	\$875.00	\$12,050.00
Excess Revenue over Expenditure		\$633.85	-\$320.64	

Kankakee County Finance Department
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310 - Gang Violence Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fines	30520	\$15.04	\$20.17	\$500.00
Interest Income-Checking	30600	\$4.67	\$3.22	\$20.00
Total Revenue		\$19.71	\$23.39	\$520.00
Expenses				
Misc. Claims	53100	\$0.00	\$0.00	\$2,500.00
Reporter/Expert Fees	58380	\$0.00	\$0.00	\$1,500.00
Computer Software/Equipment	86000	\$0.00	\$0.00	\$2,000.00
Total Expenses		\$0.00	\$0.00	\$6,000.00
Excess Revenue over Expenditure		\$19.71	\$23.39	

312 - SAO Natl. Opioid Settlement	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Miscellaneous Income	30640	\$0.00	\$0.00	\$75,000.00
Total Revenue		\$0.00	\$0.00	\$75,000.00
Expenses				
Office Personnel	50120	\$0.00	\$10,445.17	\$0.00
Misc. Claims	53100	\$11,475.00	\$0.00	\$100,000.00
Office Supplies	56800	\$0.00	\$0.00	\$500.00
Computer Software/Equipment	86000	\$0.00	\$4,016.00	\$0.00
Total Expenses		\$11,475.00	\$14,461.17	\$100,500.00
Excess Revenue over Expenditure		-\$11,475.00	-\$14,461.17	

Kankakee County Finance Department
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315 - SAO Records/Automation Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$916.84	\$768.36	\$5,000.00
Interest Income-Checking	30600	\$21.39	\$5.44	\$40.00
Total Revenue		\$938.23	\$773.80	\$5,040.00
Expenses				
Computer Software/Equipment	86000	\$813.40	\$1,220.10	\$8,000.00
Total Expenses		\$813.40	\$1,220.10	\$8,000.00
Excess Revenue over Expenditure		\$124.83	-\$446.30	

318 - SAO IDRPs Fees Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Local Debt Recovery Program	30590	\$0.00	\$1,137.88	\$15,000.00
Interest Income-Checking	30600	\$684.66	\$468.87	\$1,000.00
Total Revenue		\$684.66	\$1,606.75	\$16,000.00
Expenses				
Chiefs/Management	50110	\$0.00	\$0.00	\$5,000.00
Office Personnel	50120	\$0.00	\$0.00	\$5,000.00
Misc. Claims	53100	\$0.00	\$0.00	\$5,000.00
Office Supplies	56800	\$0.00	\$0.00	\$500.00
Total Expenses		\$0.00	\$0.00	\$15,500.00
Excess Revenue over Expenditure		\$684.66	\$1,606.75	

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320 - Dispute Resolution Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fines	30520	\$960.83	\$1,001.35	\$3,500.00
Interest Income-Checking	30600	\$9.61	\$7.10	\$0.00
Total Revenue		\$970.44	\$1,008.45	\$3,500.00
Expenses				
Misc. Claims	53100	\$0.00	\$0.00	\$3,500.00
Total Expenses		\$0.00	\$0.00	\$3,500.00
Excess Revenue over Expenditure		\$970.44	\$1,008.45	

325 - Circuit Clerk Oper/Admin Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$13,168.24	\$9,624.35	\$50,000.00
Interest Income-Checking	30600	\$2,295.64	\$1,636.91	\$9,000.00
Miscellaneous Income	30640	\$14,000.00	\$2,000.00	\$103,000.00
Total Revenue		\$29,463.88	\$13,261.26	\$162,000.00
Expenses				
Office Personnel	50120	\$13,818.55	\$25,633.31	\$100,000.00
Misc. Claims	53100	\$3,115.51	\$35.00	\$10,000.00
Conferences	55530	\$4,813.07	\$0.00	\$10,000.00
Membership Dues	55950	\$875.00	\$775.00	\$1,500.00
Office Supplies	56800	\$1,954.13	\$0.00	\$5,000.00
Total Expenses		\$24,576.26	\$26,443.31	\$126,500.00
Excess Revenue over Expenditure		\$4,887.62	-\$13,182.05	

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330 - Court Automation Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$39,537.48	\$37,883.98	\$180,000.00
Interest Income-Checking	30600	\$2,282.31	\$1,093.71	\$7,000.00
Interest Income - Investments	30610	\$122.95	\$110.37	\$500.00
Total Revenue		\$41,942.74	\$39,088.06	\$187,500.00
Expenses				
Office Personnel	50120	\$31,996.39	\$32,732.55	\$165,000.00
Normal OT	50150	\$47.35	\$0.00	\$0.00
Conferences	55530	-\$1,099.00	\$0.00	\$0.00
Maintenance Contracts	56200	\$20,651.26	\$139,995.00	\$21,000.00
Office Supplies	56800	\$1,825.95	\$0.00	\$5,000.00
Computer Software/Equipment	86000	\$0.00	\$0.00	\$5,000.00
Total Expenses		\$53,421.95	\$172,727.55	\$196,000.00
Excess Revenue over Expenditure		-\$11,479.21	-\$133,639.49	

335 - Circuit Clerk E-Citation Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$7,294.39	\$6,803.85	\$36,000.00
Interest Income-Checking	30600	\$2,902.04	\$2,090.85	\$10,000.00
Total Revenue		\$10,196.43	\$8,894.70	\$46,000.00
Expenses				
Maintenance Contracts	56200	\$0.00	\$0.00	\$132,000.00
Total Expenses		\$0.00	\$0.00	\$132,000.00
Excess Revenue over Expenditure		\$10,196.43	\$8,894.70	

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345 - P.D. Records/Automation Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$115.56	\$68.01	\$1,220.00
Interest Income-Checking	30600	\$35.61	\$25.05	\$100.00
Total Revenue		\$151.17	\$93.06	\$1,320.00
Expenses				
Misc. Claims	53100	\$0.00	\$0.00	\$2,500.00
Total Expenses		\$0.00	\$0.00	\$2,500.00
Excess Revenue over Expenditure		\$151.17	\$93.06	

350 - Arrestee Medical Cost Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Special Fund Fees	30510	\$958.78	\$477.42	\$4,000.00
Interest Income-Checking	30600	\$3.03	\$1.08	\$25.00
Total Revenue		\$961.81	\$478.50	\$4,025.00
Expenses				
Transfers Out	99700	\$0.00	\$0.00	\$4,025.00
Total Expenses		\$0.00	\$0.00	\$4,025.00
Excess Revenue over Expenditure		\$961.81	\$478.50	

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355 - Coroner Fees Fund	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Revenue				
Coroner Cremation Fee	30392	\$20,400.00	\$20,100.00	\$65,000.00
Coroner Fees	30396	\$1,205.00	\$658.00	\$4,000.00
Interest Income-Checking	30600	<u>\$16.05</u>	<u>\$19.09</u>	<u>\$50.00</u>
Total Revenue		\$21,621.05	\$20,777.09	\$69,050.00
Expenses				
Office Personnel	50120	\$2,871.00	\$0.00	\$5,000.00
Bank Charges	53400	\$0.00	\$0.00	\$100.00
Uniforms / Service	54550	\$0.00	\$0.00	\$3,000.00
Conferences	55530	\$55.95	\$0.00	\$7,500.00
Office Supplies	56800	\$270.00	\$0.00	\$3,000.00
Doctor & Morgue Fees	58980	\$3,234.00	\$0.00	\$2,500.00
Vehicle/Fuel	81300	\$0.00	\$0.00	\$1,000.00
Auto - Preventative Maint	81400	\$0.00	\$0.00	\$950.00
Computer Software/Equipment	86000	\$0.00	\$0.00	\$1,000.00
Vehicles	87000	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$45,000.00</u>
Total Expenses		\$6,430.95	\$0.00	\$69,050.00
Excess Revenue over Expenditure		\$15,190.10	\$20,777.09	

360 - Health Department	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income - Investments	30610	<u>\$24,481.95</u>	<u>\$21,974.67</u>	<u>\$0.00</u>
Total Revenue		\$24,481.95	\$21,974.67	\$0.00
Excess Revenue over Expenditure		\$24,481.95	\$21,974.67	

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365 - IKAN-ROE Building Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$427.54	\$238.76	\$1,500.00
Miscellaneous Income	30640	\$12,642.00	\$13,020.00	\$53,000.00
Total Revenue		\$13,069.54	\$13,258.76	\$54,500.00
Expenses				
Water & Sewer	52600	\$2,773.52	\$1,821.39	\$10,700.00
Heat	52650	\$2,670.11	\$4,100.16	\$7,000.00
Electricity	52700	\$5,959.22	\$6,732.36	\$35,000.00
Misc. Claims	53100	\$0.00	\$0.00	\$1,800.00
Total Expenses		\$11,402.85	\$12,653.91	\$54,500.00
Excess Revenue over Expenditure		\$1,666.69	\$604.85	

380 - V.A.C. Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Property Tax Revenue	30110	\$0.00	\$0.00	\$718,410.00
Interest Income-Checking	30600	\$93.57	\$102.45	\$0.00
Miscellaneous Income	30640	\$644.13	\$0.00	\$0.00
Other Financing Sources	30910	\$298,076.80	\$0.00	\$0.00
Total Revenue		\$298,814.50	\$102.45	\$718,410.00
Expenses				
Appointed Official	50105	\$30,863.06	\$37,914.06	\$175,100.00
Office Personnel	50120	\$31,863.19	\$23,565.28	\$247,964.00
Insurance - Health/Life	50900	\$0.00	\$0.00	\$56,000.00
Liability Ins - General Govt	51800	\$0.00	\$0.00	\$3,700.00
Auto Insurance	51850	\$0.00	\$0.00	\$4,600.00
Rent Expense	52400	\$7,836.48	\$7,836.48	\$52,346.00
Electricity	52700	\$532.03	\$0.00	\$3,600.00
Telephone	52750	\$0.00	\$0.00	\$3,600.00
Office Bonds	53300	\$0.00	\$0.00	\$200.00
Debt Service-Principle	54100	\$14,570.06	\$0.00	\$0.00
Debt Service-Interest	54150	\$14,572.90	\$0.00	\$0.00

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380 - V.A.C. Fund	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Expenses				
Professional Fees	54200	-\$21,670.80	\$1,314.00	\$45,000.00
Travel Mileage	55520	\$0.00	\$348.00	\$2,500.00
Conferences	55530	\$507.45	\$0.00	\$15,000.00
Postage and Freight	55650	\$199.18	\$0.00	\$0.00
Publications	55700	\$0.00	\$0.00	\$300.00
Advertising Expense	55760	\$0.00	\$245.00	\$4,000.00
Printing	55800	\$300.00	\$0.00	\$2,000.00
Membership Dues	55950	\$250.00	\$200.00	\$4,000.00
Office Supplies	56800	\$614.16	\$331.39	\$8,000.00
Veteran Treatment Court	59110	\$82.02	\$0.00	\$1,500.00
Veteran/Widow Shelter Assist	59130	\$4,423.10	\$3,600.00	\$40,000.00
Veteran/Widow Utility Assist	59135	\$296.33	\$93.20	\$5,000.00
Veteran/Widow Food Assistance	59150	\$0.00	\$0.00	\$4,000.00
Veteran/Widow Emergency Assist	59155	\$0.00	\$912.13	\$15,000.00
Veteran Transportation	59170	\$137.44	\$0.00	\$5,000.00
Outreach/Mentoring Program	59190	\$0.00	\$0.00	\$3,000.00
Vehicle/Fuel	81300	\$577.45	\$435.15	\$7,000.00
Auto Repair	81500	\$0.00	\$0.00	\$10,000.00
Computer Software/Equipment	86000	\$2,253.78	\$184.40	\$25,000.00
Office Equipment	86500	\$0.00	\$0.00	\$12,500.00
Vehicles	87000	\$0.00	\$0.00	\$50,000.00
Buildings	87500	\$298,076.80	\$0.00	\$0.00
Building Improvements	87510	\$0.00	\$1,697.94	\$75,000.00
Total Expenses		\$386,284.63	\$78,677.03	\$880,910.00
Excess Revenue over Expenditure				
		-\$87,470.13	-\$78,574.58	

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395 - Fed Seized Task Force Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$13.28	\$12.78	\$40.00
Total Revenue		\$13.28	\$12.78	\$40.00
Expenses				
Equipment	85500	\$0.00	\$0.00	\$10,000.00
Total Expenses		\$0.00	\$0.00	\$10,000.00
Excess Revenue over Expenditure		\$13.28	\$12.78	

410 - County Highway	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$1,102.62	\$8,934.04	\$0.00
Interest Income - Investments	30610	\$3,475.17	\$3,134.41	\$0.00
Miscellaneous Income	30640	\$392,060.07	\$433,519.47	\$0.00
Total Revenue		\$396,637.86	\$445,587.92	\$0.00
Expenses				
Misc. Claims	53100	\$1,220,574.54	\$1,544,360.46	\$0.00
Total Expenses		\$1,220,574.54	\$1,544,360.46	\$0.00
Excess Revenue over Expenditure		-\$823,936.68	-\$1,098,772.54	

420 - County Motor Fuel Tax	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$105.98	\$34.59	\$0.00
Interest Income - Investments	30610	\$56,422.90	\$48,288.95	\$0.00
Miscellaneous Income	30640	\$669,481.31	\$771,719.74	\$0.00
Total Revenue		\$726,010.19	\$820,043.28	\$0.00
Expenses				
Misc. Claims	53100	\$299,832.89	\$582,056.43	\$0.00
Total Expenses		\$299,832.89	\$582,056.43	\$0.00
Excess Revenue over Expenditure		\$426,177.30	\$237,986.85	

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430 - Matching Tax	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$6,046.11	\$4,731.15	\$0.00
Interest Income - Investments	30610	<u>\$407.28</u>	<u>\$399.78</u>	<u>\$0.00</u>
Total Revenue		\$6,453.39	\$5,130.93	\$0.00
Expenses				
Misc. Claims	53100	<u>\$20,356.90</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenses		\$20,356.90	\$0.00	\$0.00
Excess Revenue over Expenditure		-\$13,903.51	\$5,130.93	

440 - County Bridge	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$4,340.20	\$41,016.22	\$0.00
Interest Income - Investments	30610	<u>\$11,912.13</u>	<u>\$10,714.96</u>	<u>\$0.00</u>
Total Revenue		\$16,252.33	\$51,731.18	\$0.00
Expenses				
Misc. Claims	53100	<u>\$4,464.00</u>	<u>\$35,687.72</u>	<u>\$0.00</u>
Total Expenses		\$4,464.00	\$35,687.72	\$0.00
Excess Revenue over Expenditure		\$11,788.33	\$16,043.46	

450 - Township Bridge	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$128.17	\$4.51	\$0.00
Miscellaneous Income	30640	<u>\$380,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue		\$380,128.17	\$4.51	\$0.00
Excess Revenue over Expenditure		\$380,128.17	\$4.51	

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500 - GIS Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
GIS Portion Recorder Computer	30428	\$45,660.00	\$97,587.00	\$348,000.00
Interest Income-Checking	30600	\$6,277.36	\$3,892.32	\$15,000.00
Interest Income - Investments	30610	\$46.15	\$41.43	\$100.00
Total Revenue		\$51,983.51	\$101,520.75	\$363,100.00
Expenses				
Appointed Official	50105	\$12,325.06	\$12,694.76	\$57,460.00
Chiefs/Management	50110	\$403.89	\$225.68	\$1,658.86
Office Personnel	50120	\$8,516.15	\$8,919.36	\$48,087.60
GIS Coordinator	50240	\$20,853.87	\$16,237.26	\$77,786.31
Professional Fees	54200	\$9,300.00	\$2,843.85	\$25,000.00
Travel Mileage	55520	\$0.00	\$0.00	\$500.00
Conferences	55530	\$0.00	\$0.00	\$4,000.00
Publications	55700	\$0.00	\$0.00	\$250.00
Legal Advertising	55750	\$0.00	\$0.00	\$500.00
Membership Dues	55950	\$0.00	\$0.00	\$500.00
Maintenance Contracts	56200	\$48.20	\$0.00	\$1,000.00
Office Supplies	56800	\$24.25	\$92.69	\$4,000.00
GIS-Fly over & Soil Mapping	58160	\$0.00	\$0.00	\$10,000.00
Computer Software/Equipment	86000	\$23,514.15	\$19,978.90	\$35,000.00
Office Equipment	86500	\$0.00	\$0.00	\$4,000.00
Total Expenses		\$74,985.57	\$60,992.50	\$269,742.77
Excess Revenue over Expenditure		-\$23,002.06	\$40,528.25	

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600 - 911 System Fee Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Investment Transfer	30000	-\$1,128,458.00	\$0.00	\$0.00
Wireless Surcharge Fee	30446	-\$124,302.00	\$90,154.48	\$1,060,000.00
Other Surcharges	30448	\$0.00	\$37,698.75	\$452,376.00
Police/Fire	30495	\$0.00	\$235.66	\$449,903.00
County/City	30500	\$373,246.19	\$327,428.57	\$4,028,930.00
Hospitals	30505	\$4,597.76	\$0.00	\$119,507.00
Interest Income-Checking	30600	\$2,899.27	\$20,818.85	\$6,000.00
Interest Income - Investments	30610	\$55,114.06	\$49,082.04	\$180,000.00
Miscellaneous Income	30640	\$1,450.00	\$921.60	\$200.00
Int. Gov. Agreements	30770	\$0.00	\$0.00	\$1,550.00
Grant Revenue	30800	\$0.00	\$0.00	\$65,000.00
Contracts	30850	<u>\$8,100.00</u>	<u>\$2,655.00</u>	<u>\$33,997.00</u>
Total Revenue		-\$807,352.72	\$528,994.95	\$6,397,463.00
Expenses				
Salaries	50010	\$516,141.17	\$474,128.52	\$2,596,880.00
Chiefs/Management	50110	\$66,376.40	\$85,046.49	\$313,120.00
Holiday Pay	50140	\$35,962.50	\$46,208.34	\$96,000.00
Shift Diff'l	50145	\$5,687.50	\$4,656.25	\$25,200.00
Normal OT	50150	\$12,158.70	\$59,281.65	\$96,000.00
Education	50160	\$4,318.75	\$3,881.25	\$18,600.00
FTO Incentive	50171	\$2,271.25	\$970.00	\$20,000.00
Bilingual	50176	\$825.00	\$825.00	\$3,600.00
Lead Supervisor	50180	\$0.00	\$0.00	\$26,280.00
IMRF - General	50400	\$13,216.32	\$13,068.61	\$187,500.00
FICA - General	50500	\$15,937.74	\$15,785.26	\$210,000.00
State Unemployment Insurance	50750	\$37.09	\$0.00	\$6,850.00
Insurance - Health/Life	50900	\$41,312.80	\$41,309.98	\$606,562.00
Insurance/Bonds	50940	\$2,016.80	\$2,482.00	\$54,300.00
Tuition Reimbursement	50950	\$0.00	\$0.00	\$2,000.00
Rent Expense	52400	\$222.75	\$24,812.00	\$24,812.00
Electricity	52700	\$148.50	\$394.77	\$19,700.00
Telephone	52750	\$5,079.02	\$5,410.53	\$19,700.00
Utilities	52900	\$177.83	\$1,257.68	\$3,000.00

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600 - 911 System Fee Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Expenses				
Professional Fees	54200	\$8,800.24	\$6,876.56	\$39,740.00
Communications Contract	54225	\$4,801.04	\$4,067.01	\$46,000.00
Tower Rent	54230	\$6,400.00	\$6,592.00	\$38,400.00
Employment Screening	54255	\$192.00	\$492.00	\$6,300.00
Pre-Employment Testing	54260	\$3,200.00	\$0.00	\$0.00
Travel Mileage	55520	\$0.00	\$0.00	\$3,550.00
Conferences	55530	\$650.00	\$0.00	\$25,600.00
Meeting Expense	55535	\$0.00	\$0.00	\$2,610.00
Postage and Freight	55650	\$0.00	\$5.92	\$615.00
Publications	55700	\$0.00	\$0.00	\$200.00
Training	55850	\$4,875.20	\$117.00	\$37,250.00
Membership Dues	55950	\$0.00	\$0.00	\$3,825.00
Maintenance Contracts	56200	\$139,553.57	\$235,489.56	\$502,759.00
Misc. Services	56400	\$3,593.78	\$3,887.03	\$47,000.00
Cleaning Services	56410	\$4,618.25	\$4,524.96	\$35,680.00
Educational Materials	56500	\$0.00	\$0.00	\$5,000.00
Office Supplies	56800	\$683.34	\$0.00	\$6,000.00
Contingency	58300	\$0.00	\$0.00	\$295,000.00
Computer Software/Equipment	86000	<u>\$1,515,434.52</u>	<u>\$115,860.41</u>	<u>\$961,973.00</u>
Total Expenses		\$2,414,692.06	\$1,157,430.78	\$6,387,606.00
Excess Revenue over Expenditure		-\$3,222,044.78	-\$628,435.83	

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680 - Animal Control Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Village Contract Fee	30382	\$12,586.25	\$40,051.25	\$40,000.00
Animal Control Fee	30454	\$9,067.60	\$11,499.00	\$45,000.00
AC Registration Fee	30456	\$57,604.00	\$42,140.00	\$285,000.00
AC Micro Chip Fee	30458	\$660.00	\$998.00	\$3,000.00
Donations	30472	\$837.42	\$3,238.82	\$9,000.00
Population Control Fund	30515	\$3,360.00	\$2,480.00	\$15,000.00
Interest Income-Checking	30600	\$533.69	\$395.46	\$2,000.00
Interest Income - Investments	30610	\$1,486.09	\$1,153.36	\$3,000.00
Miscellaneous Income	30640	\$23,109.72	\$205.00	\$25,000.00
Total Revenue		\$109,244.77	\$102,160.89	\$427,000.00
Expenses				
Chiefs/Management	50110	\$12,965.46	\$13,340.00	\$58,665.00
Office Personnel	50120	\$56,377.89	\$62,213.76	\$290,000.00
Normal OT	50150	\$70.13	\$18.11	\$750.00
Over Time	50215	\$0.00	\$0.00	\$250.00
Equipment Maintenance	52300	\$0.00	\$0.00	\$200.00
Water & Sewer	52600	\$180.83	\$0.00	\$1,000.00
Heat	52650	\$94.42	\$2,798.97	\$3,500.00
Electricity	52700	\$407.80	\$88.53	\$2,500.00
Mobile Phones	52800	\$596.01	\$590.85	\$3,000.00
Internet	52850	\$1,282.16	\$0.00	\$3,500.00
Misc. Claims	53100	\$984.97	\$0.00	\$3,000.00
Debt Service-Principle	54100	\$0.00	\$0.00	\$95,000.00
Debt Service-Interest	54150	\$0.00	\$0.00	\$48,835.00
Permits & Licenses	54250	\$0.00	\$0.00	\$500.00
Uniforms / Service	54550	\$709.70	\$0.00	\$1,500.00
Depreciation - Equipment	55130	\$0.00	\$0.00	\$1,000.00
Travel Mileage	55520	\$0.00	\$0.00	\$250.00
Conferences	55530	\$0.00	\$0.00	\$1,250.00
Postage and Freight	55650	\$645.96	\$188.05	\$1,750.00
Publications	55700	\$33.12	\$2,707.33	\$200.00
Printing	55800	\$0.00	\$0.00	\$1,000.00
Training	55850	\$0.00	\$0.00	\$1,000.00

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

680 - Animal Control Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Expenses				
Membership Dues	55950	\$200.00	\$100.00	\$300.00
Maintenance Contracts	56200	\$0.00	\$0.00	\$500.00
Office Supplies	56800	\$642.66	\$246.48	\$2,000.00
Misc. Supplies	56850	\$0.00	\$0.00	\$250.00
Food	58860	\$2,182.75	\$1,779.68	\$9,000.00
Pound Operations	59200	\$3,810.22	\$2,911.51	\$15,000.00
Voucher - Spaying/Neutering	59210	\$5,580.49	\$1,370.00	\$12,500.00
Dog Tag/Forms	59220	\$2,836.00	\$3,948.22	\$5,000.00
Veterinarian	59230	\$9,480.39	\$5,629.18	\$30,000.00
Vehicle/Fuel	81300	\$1,541.75	\$1,368.64	\$8,500.00
Auto - Preventative Maint	81400	\$0.00	\$424.99	\$1,000.00
Auto Repair	81500	\$357.35	\$0.00	\$1,000.00
Computer Software/Equipment	86000	\$0.00	\$61.12	\$10,000.00
Building Improvements	87510	\$335.17	\$337.17	\$0.00
Total Expenses		\$101,315.23	\$100,122.59	\$613,700.00
Excess Revenue over Expenditure		\$7,929.54	\$2,038.30	

720 - PTAB/Contract Appraisal	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$7.65	\$5.26	\$0.00
Total Revenue		\$7.65	\$5.26	\$0.00
Excess Revenue over Expenditure		\$7.65	\$5.26	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

730 - Township Motor Fuel Tax	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$12.74	\$14.90	\$0.00
Interest Income - Investments	30610	\$22,664.06	\$17,704.48	\$0.00
Miscellaneous Income	30640	<u>\$509,845.38</u>	<u>\$642,037.36</u>	<u>\$0.00</u>
Total Revenue		\$532,522.18	\$659,756.74	\$0.00
Expenses				
Misc. Claims	53100	<u>\$81,561.59</u>	<u>\$165,416.44</u>	<u>\$0.00</u>
Total Expenses		\$81,561.59	\$165,416.44	\$0.00
Excess Revenue over Expenditure		\$450,960.59	\$494,340.30	

740 - Kankakee County EZ	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$19.06	\$13.95	\$0.00
Miscellaneous Income	30640	<u>\$2,684.25</u>	<u>\$5,000.00</u>	<u>\$0.00</u>
Total Revenue		\$2,703.31	\$5,013.95	\$0.00
Expenses				
Travel Mileage	55520	\$361.22	\$0.00	\$0.00
Conferences	55530	\$254.91	\$0.00	\$0.00
Membership Dues	55950	<u>\$125.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenses		\$741.13	\$0.00	\$0.00
Excess Revenue over Expenditure		\$1,962.18	\$5,013.95	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

745 - Kankakee River Valley EZ	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$55.84	\$39.88	\$0.00
Miscellaneous Income	30640	\$0.00	\$14,234.00	\$0.00
Total Revenue		\$55.84	\$14,273.88	\$0.00
Expenses				
Chiefs/Management	50110	\$11,423.11	\$17,158.76	\$0.00
Travel Mileage	55520	\$361.17	\$0.00	\$0.00
Conferences	55530	\$254.91	\$0.00	\$0.00
Membership Dues	55950	\$125.00	\$0.00	\$0.00
Total Expenses		\$12,164.19	\$17,158.76	\$0.00
Excess Revenue over Expenditure		-\$12,108.35	-\$2,884.88	

750 - Drug Court Fund	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Revenue				
Cir. Clrk - Court Fees	30355	\$3,478.00	\$2,625.34	\$12,000.00
Interest Income-Checking	30600	\$726.07	\$480.61	\$1,000.00
Total Revenue		\$4,204.07	\$3,105.95	\$13,000.00
Expenses				
Misc. Claims	53100	\$0.00	\$0.00	\$1,000.00
Travel Mileage	55520	\$0.00	\$0.00	\$1,500.00
Drug Testing	58640	\$2,814.45	\$4,718.50	\$6,000.00
Total Expenses		\$2,814.45	\$4,718.50	\$8,500.00
Excess Revenue over Expenditure		\$1,389.62	-\$1,612.55	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

790 - SAO Teen Court Fund	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Cir. Clrk - Court Fees	30355	\$1,671.19	\$1,330.20	\$0.00
Interest Income-Checking	30600	\$461.46	\$339.54	\$0.00
Total Revenue		\$2,132.65	\$1,669.74	\$0.00
Excess Revenue over Expenditure		\$2,132.65	\$1,669.74	

820 - Arrowhead Hills S.A.	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income - Investments	30610	\$6.68	\$6.00	\$0.00
Total Revenue		\$6.68	\$6.00	\$0.00
Excess Revenue over Expenditure		\$6.68	\$6.00	

821 - Baker Creek Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$2.26	\$2.00	\$0.00
Interest Income - Investments	30610	\$92.15	\$82.72	\$0.00
Total Revenue		\$94.41	\$84.72	\$0.00
Excess Revenue over Expenditure		\$94.41	\$84.72	\$0.00

822 - Exline Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$6.88	\$5.05	\$0.00
Interest Income - Investments	30610	\$237.15	\$212.85	\$0.00
Total Revenue		\$244.03	\$217.90	\$0.00
Excess Revenue over Expenditure		\$244.03	\$217.90	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

823 - Gar Creek Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$6.12	\$6.13	\$0.00
Total Revenue		\$6.12	\$6.13	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$0.00	\$2,375.00	\$0.00
Total Expenses		\$0.00	\$2,375.00	\$0.00
Excess Revenue over Expenditure		\$6.12	-\$2,368.87	
824 - Grinnell Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$9.75	\$7.42	\$0.00
Total Revenue		\$9.75	\$7.42	\$0.00
Excess Revenue over Expenditure		\$9.75	\$7.42	
825 - Manteno #3 Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$27.09	\$18.41	\$0.00
Interest Income - Investments	30610	\$9.08	\$8.16	\$0.00
Total Revenue		\$36.17	\$26.57	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$0.00	\$330.00	\$0.00
Total Expenses		\$0.00	\$330.00	\$0.00
Excess Revenue over Expenditure		\$36.17	-\$303.43	
826 - McGillviray Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$2.82	\$1.91	\$0.00
Total Revenue		\$2.82	\$1.91	\$0.00
Excess Revenue over Expenditure		\$2.82	\$1.91	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

827 - Minnie Creek Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$5.20	\$6.28	\$0.00
Total Revenue		\$5.20	\$6.28	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$0.00	\$1,133.00	\$0.00
Total Expenses		\$0.00	\$1,133.00	\$0.00
Excess Revenue over Expenditure		\$5.20	-\$1,126.72	

828 - Momence-Pembroke Drainage Dist	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$2.35	\$1.16	\$0.00
Total Revenue		\$2.35	\$1.16	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$26,565.00	\$0.00	\$0.00
Total Expenses		\$26,565.00	\$0.00	\$0.00
Excess Revenue over Expenditure		-\$26,562.65	\$1.16	

829 - Momence-Yellowhead Dr. Dist.	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$6.41	\$4.47	\$0.00
Total Revenue		\$6.41	\$4.47	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$9,090.00	\$8,955.00	\$0.00
Professional Fees	54200	\$783.96	\$0.00	\$0.00
Total Expenses		\$9,873.96	\$8,955.00	\$0.00
Excess Revenue over Expenditure		-\$9,867.55	-\$8,950.53	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

830 - Snake Creek Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$2.41	\$1.90	\$0.00
Total Revenue		\$2.41	\$1.90	\$0.00
Expenses				
Professional Fees	54200	\$770.18	\$0.00	\$0.00
Total Expenses		\$770.18	\$0.00	\$0.00
Excess Revenue over Expenditure		-\$767.77	\$1.90	

831 - Spring Creek Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$1.43	\$1.88	\$0.00
Total Revenue		\$1.43	\$1.88	\$0.00
Expenses				
Professional Fees	54200	\$775.68	\$0.00	\$0.00
Total Expenses		\$775.68	\$0.00	\$0.00
Excess Revenue over Expenditure		-\$774.25	\$1.88	

832 - Union #1 Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$9.02	\$6.20	\$0.00
Interest Income - Investments	30610	\$673.24	\$604.29	\$0.00
Total Revenue		\$682.26	\$610.49	\$0.00
Excess Revenue over Expenditure		\$682.26	\$610.49	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

833 - Union #2 Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$0.76	\$0.43	\$0.00
Total Revenue		\$0.76	\$0.43	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$0.00	\$1,500.00	\$0.00
Professional Fees	54200	\$808.80	\$802.56	\$0.00
Total Expenses		\$808.80	\$2,302.56	\$0.00
Excess Revenue over Expenditure		-\$808.04	-\$2,302.13	

834 - Union #6 Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$1.06	\$1.00	\$0.00
Miscellaneous Income	30640	\$364.32	\$0.00	\$0.00
Total Revenue		\$365.38	\$1.00	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$650.60	\$315.00	\$0.00
Total Expenses		\$650.60	\$315.00	\$0.00
Excess Revenue over Expenditure		-\$285.22	-\$314.00	

835 - Joe Benes Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$10.96	\$8.42	\$0.00
Interest Income - Investments	30610	\$263.86	\$236.83	\$0.00
Total Revenue		\$274.82	\$245.25	\$0.00
Excess Revenue over Expenditure		\$274.82	\$245.25	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

836 - Little Beaver Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$2.34	\$2.85	\$0.00
Interest Income - Investments	30610	<u>\$1.03</u>	<u>\$0.92</u>	<u>\$0.00</u>
Total Revenue		\$3.37	\$3.77	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$1,033.00	\$1,083.00	\$0.00
Professional Fees	54200	<u>\$770.16</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenses		\$1,803.16	\$1,083.00	\$0.00
Excess Revenue over Expenditure		-\$1,799.79	-\$1,079.23	

837 - Raymond Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	<u>\$2.69</u>	<u>\$0.18</u>	<u>\$0.00</u>
Total Revenue		\$2.69	\$0.18	\$0.00
Excess Revenue over Expenditure		\$2.69	\$0.18	

838 - Manteno #9 Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	<u>\$4.82</u>	<u>\$3.32</u>	<u>\$0.00</u>
Total Revenue		\$4.82	\$3.32	\$0.00
Excess Revenue over Expenditure		\$4.82	\$3.32	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

844 - Claussen Drainage District	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$3.76	\$5.54	\$0.00
Total Revenue		\$3.76	\$5.54	\$0.00
Expenses				
Commissioner Ordered Claims	53120	\$13,500.00	\$0.00	\$0.00
Professional Fees	54200	\$767.40	\$0.00	\$0.00
Total Expenses		\$14,267.40	\$0.00	\$0.00
Excess Revenue over Expenditure		-\$14,263.64	\$5.54	

860 - Cafeteria Plan	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Member Contributions	30555	\$27,095.01	\$23,010.61	\$0.00
Interest Income-Checking	30600	\$8.36	\$7.08	\$0.00
Total Revenue		\$27,103.37	\$23,017.69	\$0.00
Expenses				
Employee Flex Spending Account	50850	\$50,016.48	\$10,828.78	\$0.00
Total Expenses		\$50,016.48	\$10,828.78	\$0.00
Excess Revenue over Expenditure		-\$22,913.11	\$12,188.91	

880 - Condemnation (Treasurers)	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Interest Income-Checking	30600	\$502.94	\$323.37	\$0.00
Total Revenue		\$502.94	\$323.37	\$0.00
Excess Revenue over Expenditure		\$502.94	\$323.37	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

900 - Payroll Clearing	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Miscellaneous Income	30640	\$9,444,819.88	\$9,324,853.27	\$0.00
Total Revenue		\$9,444,819.88	\$9,324,853.27	\$0.00
Expenses				
FICA - General	50500	\$2,042,624.07	\$2,053,386.36	\$0.00
ILL. State Wage Deduction	50725	\$374,135.92	\$377,333.10	\$0.00
State Unemployment Insurance	50750	\$52,231.60	\$56,205.94	\$0.00
Defered Compensation	50820	\$29,113.00	\$41,434.68	\$0.00
Union Membership Dues	50825	\$35,428.53	\$33,961.87	\$0.00
Employee Flex Spending Account	50850	\$0.00	\$2,544.30	\$0.00
Payroll Wire Transfer	82000	\$6,765,991.02	\$6,826,674.85	\$0.00
Total Expenses		\$9,299,524.14	\$9,391,541.10	\$0.00
Excess Revenue over Expenditure		\$145,295.74	-\$66,687.83	

910 - Unclaimed Legacies & Bonds	Object Code	FY 2025	YTD FY 2026	FY26 Original Budget
Revenue				
Estate Fee	30440	\$0.00	\$3,195.25	\$0.00
Interest Income-Checking	30600	\$11,373.44	\$7,654.58	\$0.00
Total Revenue		\$11,373.44	\$10,849.83	\$0.00
Excess Revenue over Expenditure		\$11,373.44	\$10,849.83	\$0.00
Beginning Fund Balance				
Restricted Fund Balance	27000	\$815,859.85	\$0.00	\$0.00
Prior Year Net Profit/(Loss)	29999	\$65,696.81	\$0.00	\$0.00
Total Beginning Fund Balance		\$881,556.66	\$0.00	\$0.00
Ending Fund Balance		\$892,930.10	\$10,849.83	

Kankakee County Finance Department
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 12/1/2025 Through 2/28/2026

933 - Sheriff TBL Account	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Beginning Fund Balance				
Restricted Fund Balance	27000	\$1,100.00	\$0.00	\$0.00
Total Beginning Fund Balance		\$1,100.00	\$0.00	\$0.00
Ending Fund Balance				
		\$1,100.00	\$0.00	

960 - Rural Transportation Grant #2	Object Code	FY 2025	YTD FY 2026	FY 26 Original Budget
Revenue				
Interest Income-Checking	30600	\$41.14	\$30.31	\$100.00
Grant Revenue	30800	\$119,334.73	\$29,019.98	\$850,000.00
Total Revenue		\$119,375.87	\$29,050.29	\$850,100.00
Expenses				
Misc. Claims	53100	\$119,334.73	\$144,275.73	\$850,100.00
Total Expenses		\$119,334.73	\$144,275.73	\$850,100.00
Excess Revenue over Expenditure		\$41.14	-\$115,225.44	



OFFICE OF THE
AUDITOR
Colton Ekhoff
County Auditor

189 East Court Street, Suite 500
Kankakee, IL 60901
Telephone: (815) 936-5562
cekhoff@kankakeecountyil.gov

Kankakee County Highway Fund

Greg Heiden, P.E.
 County Engineer
 Kankakee County Highway Dept
 P.O. Box 825 750 S East Avenue
 KANKAKEE, IL 60901-0825
 (815) 933-1731

LETTER OF TRANSMITTAL
 Fax No. (815) 933-4499

Date:	3/17/2026
Attention:	Colton Ekhoﬀ
RE:	Kankakee County Highway Department 1st Quarter 2026 Reports Chart of Accounts and Budgeted Income Statements

TO Colton Ekhoﬀ
Kankakee County Auditor
189 E. Court Street
Kankakee, IL 60901

WE ARE SENDING YOU Attached Under separate cover via _____ the following

Shop drawings Prints Plans

Specifications Copy of letter Change order

_____ Samples

Copies	Date	No.	Description
1			County Highway Fund Chart Of Accounts And Budgeted Income Statement
1			County Motor Fuel Tax Fund Chart of Accounts and Budgeted Income Statement
1			Township Motor Fuel Tax Fund Chart of Accounts and Budgeted Income Statement
1			Matching Tax Fund Chart of Accounts and Budgeted Income Statement
1			County Joint Bridge Fund Chart of Accounts and Budgeted Income Statement
1			Township Bridge Program Fund Chart of Accounts and Budgeted Income Statement

THESE ARE TRANSMITTED as checked below

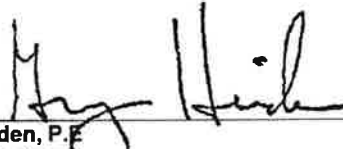
- For approval Approved as submitted Resubmit _____ copies for approval
- For your use Approved as noted Submit _____ copies for distribution
- As requested Returned for corrections Return _____ fully executed copies
- For review and comment For your information
- FOR BIDS DUE _____, 20____ PRINTS RETURNED AFTER LOAN TO US
- _____

REMARKS _____

COPY TO: _____

MMS:mms

SIGNED:


 Greg Heiden, P.E.
 County Engineer

(If enclosures are not as noted, kindly notify us at once)

410
COUNTY HIGHWAY FUND
Chart of Accounts

Account #	Account Description	Account Type
2600.00	REAL ESTATE TAX DISTRIBUTION	Sales
2660.00	CHARGES FOR OTHER SERVICES	Sales
2680.00	MISCELLANEOUS	Sales
2810.00	PERSONAL SERVICES	Expenses
	CONTRACTURAL SERVICES	
2831.00	EQUIPMENT RENTAL	Expenses
2833.00	REAL PROPERTY RENTAL	Expenses
2835.00	PROFESSIONAL SERVICES	Expenses
2838.00	HAULING OF WASTE	Expenses
	OTHER CHARGES & SERVICES	
2851.00	LICENSE, EDUCATION & FEES	Expenses
2852.00	POSTAGE	Expenses
2853.00	PRINTING & ADVERTISING	Expenses
2854.00	HEAT	Expenses
2855.00	ELECTRICITY	Expenses
2856.00	WATER	Expenses
2857.00	SEWER	Expenses
2858.00	TELEPHONE	Expenses
2861.00	PARTS & SUPPLIES	Expenses
2862.00	MAINTENANCE & REPAIR	Expenses
	CAPITAL OUTLAY	
2872.00	HIGHWAY CONSTRUCTION	Expenses
2873.00	BUILDING IMPROVEMENTS	Expenses
2874.00	EQUIPMENT PURCHASES	Expenses
2875.00	RIGHT-OF-WAY	Expenses

COUNTY HIGHWAY FUND

Balance Sheet

February 2026

ASSETS	
Current Assets	
CASH	208,280.31
PETTY CASH	250.00
INVESTMENTS/MIDLAND	167,785.13
INVESTMENTS	135,023.75
INVESTMENT/ESCROW	187,834.06
SAVINGS ACCOUNT	25.00
SWEEP ACCOUNT	941,375.07
ACCTS RECEIVABLE	(4,162.18)
ACCTS RECEIVABLE TAXES	2,485,287.00
INVENTORY PARTS	609,432.23
ACCT REC/FROM OTHER FUNDS	116,157.93
PROPERTY TAXES/COLLECTOR FUND	122,116.00
TOTAL Current Assets	<u>4,969,404.30</u>
TOTAL ASSETS	<u>4,969,404.30</u>
LIABILITIES	
Current Liabilities	
DEFERRED REVENUE TAXES	2,607,403.00
ACCRUED SALARIES	(0.10)
TOTAL Current Liabilities	<u>2,607,402.90</u>
TOTAL LIABILITIES	<u>2,607,402.90</u>
CAPITAL	
FUND BALANCE	3,515,053.43
Year-to-Date Earnings	(1,153,052.03)
TOTAL CAPITAL	<u>2,362,001.40</u>
TOTAL LIABILITIES & CAPITAL	<u>4,969,404.30</u>

COUNTY HIGHWAY FUND

Income Statement

*Year-to-Date Performance, February 2026 - current month, Consolidated
by account*

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
TAX DISTRIBUTION - 2025	0.00	2,697,685.00	2,697,685.00	
CHARGES FOR OTHER SERVICES	152,299.06	1,577,700.00	1,425,400.94	9.7 %
MISCELLANEOUS	37,251.50	43,640.00	6,388.50	85.4 %
TOTAL Income	189,550.56	4,319,025.00	4,129,474.44	4.4 %
NET INCOME	189,550.56	4,319,025.00	4,129,474.44	4.4 %
GROSS PROFIT	189,550.56	4,319,025.00	4,129,474.44	4.4 %
Expenses				
PERSONAL SERVICES	496,799.01	2,150,000.00	1,653,200.99	23.1 %
CONTRACTURAL SERVICES				
EQUIPMENT RENTAL	1,509.95	14,000.00	12,490.05	10.8 %
REAL PROPERTY RENTAL	0.00	1,500.00	1,500.00	
PROFESSIONAL SERVICES	901.58	38,500.00	37,598.42	2.3 %
HAULING OF WASTE	1,060.81	6,500.00	5,439.19	16.3 %
TOTAL CONTRACTURAL SERVICES	3,472.34	60,500.00	57,027.66	5.7 %
OTHER CHARGES & SERVICES				
LICENSE, EDUCATION & FEES	4,176.51	24,025.00	19,848.49	17.4 %
POSTAGE	20.50	2,400.00	2,379.50	0.9 %
PRINTING & ADVERTISING	527.85	6,700.00	6,172.15	7.9 %
HEAT	4,678.93	27,000.00	22,321.07	17.3 %
ELECTRICITY	6,468.28	58,500.00	52,031.72	11.1 %
WATER	646.94	4,200.00	3,553.06	15.4 %
SEWER	335.92	2,700.00	2,364.08	12.4 %
TELEPHONE	2,361.29	14,000.00	11,638.71	16.9 %
PARTS & SUPPLIES	285,042.72	1,154,500.00	869,457.28	24.7 %
MAINTENANCE & REPAIR	88,484.46	237,500.00	149,015.54	37.3 %
TOTAL END SUBTOTAL	392,743.40	1,531,525.00	1,138,781.60	25.6 %
CAPITAL OUTLAY				
HIGHWAY IMPROVEMENTS	0.00	30,000.00	30,000.00	
BUILDING IMPROVEMENTS	0.00	25,000.00	25,000.00	
EQUIPMENT PURCHASES	449,587.84	967,000.00	517,412.16	46.5 %
RIGHT-OF-WAY	0.00	10,000.00	10,000.00	

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
TOTAL CAPITAL OUTLAY	449,587.84	1,032,000.00	582,412.16	43.6 %
TOTAL Expenses	1,342,602.59	4,774,025.00	3,431,422.41	28.1 %
OPERATING PROFIT	(1,153,052.03)	(455,000.00)	698,052.03	253.4 %
PROFIT BEFORE TAXES	(1,153,052.03)	(455,000.00)	698,052.03	253.4 %
NET PROFIT	(1,153,052.03)	(455,000.00)	698,052.03	253.4 %

420
COUNTY MOTOR FUEL TAX FUND
Chart of Accounts

<u>Account #</u>	<u>Account Description</u>	<u>Account Type</u>
3621.00	INTERGOVERNMENTAL	Sales
3641.00	MISCELLANEOUS	Sales
3813.00	SALARIES & WAGES	Expenses
3856.00	OTHER SERVICES & CHARGES	Expenses

COUNTY MOTOR FUEL TAX FUND

Balance Sheet

February 2026

ASSETS			
Current Assets			
CASH		83,099.01	
INVESTMENTS		5,198,918.11	
TOTAL Current Assets		<u> </u>	<u>5,282,017.12</u>
TOTAL ASSETS			<u>5,282,017.12</u>
CAPITAL			
FUND BALANCE		5,229,845.73	
Year-to-Date Earnings		52,171.39	
TOTAL CAPITAL		<u> </u>	<u>5,282,017.12</u>
TOTAL LIABILITIES & CAPITAL			<u>5,282,017.12</u>

COUNTY MOTOR FUEL TAX FUND

Income Statement

*Year-to-Date Performance, February 2026 - current month, Consolidated
by account*

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
INTERGOVERNMENTAL	542,953.91	2,139,195.00	1,596,241.09	25.4 %
MISCELLANEOUS	48,328.90	25,200.00	(23,128.90)	191.8 %
TOTAL Income	591,282.81	2,164,395.00	1,573,112.19	27.3 %
NET INCOME	591,282.81	2,164,395.00	1,573,112.19	27.3 %
GROSS PROFIT	591,282.81	2,164,395.00	1,573,112.19	27.3 %
Expenses				
SALARIES & WAGES	154,203.61	1,060,523.00	906,319.39	14.5 %
OTHER SERVICES & CHARGES	341,498.69	1,849,196.00	1,507,697.31	18.5 %
08-0028600-FP/(RBI) CH9 Manteno/Deselm	43,409.12	0.00	(43,409.12)	
TOTAL Expenses	539,111.42	2,909,719.00	2,370,607.58	18.5 %
OPERATING PROFIT	52,171.39	(745,324.00)	(797,495.39)	-7.0 %
PROFIT BEFORE TAXES	52,171.39	(745,324.00)	(797,495.39)	-7.0 %
NET PROFIT	52,171.39	(745,324.00)	(797,495.39)	-7.0 %

730
TOWNSHIP MOTOR FUEL TAX FUND
Chart of Accounts

<u>Account #</u>	<u>Account Description</u>	<u>Account Type</u>
4621.00	INTERGOVERNMENTAL	Sales
4641.00	MISCELLANEOUS	Sales
4835.00	CONTRACTURAL SERVICES (Engr.)	Expenses
4856.00	OTHER SERVICES (Maint./Constr.)	Expenses

TOWNSHIP MOTOR FUEL TAX FUND

Balance Sheet

February 2026

ASSETS	
Current Assets	
CASH	77,034.43
INVESTMENTS	2,046,770.38
INVESTMENTS/MIDLAND	522,223.72
TOTAL Current Assets	<u>2,646,028.53</u>
TOTAL ASSETS	<u>2,646,028.53</u>
LIABILITIES	
Current Liabilities	
ACCOUNTS PAYABLE	1,769.00
TOTAL Current Liabilities	<u>1,769.00</u>
TOTAL LIABILITIES	<u>1,769.00</u>
CAPITAL	
FUND BALANCE	2,256,678.90
Year-to-Date Earnings	387,580.63
TOTAL CAPITAL	<u>2,644,259.53</u>
TOTAL LIABILITIES & CAPITAL	<u>2,646,028.53</u>

TOWNSHIP MOTOR FUEL TAX FUND

Income Statement

*Year-to-Date Performance, February 2026 - current month, Consolidated
by account*

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
INTERGOVERNMENTAL	468,279.51	1,390,996.88	922,717.37	33.7 %
MISCELLANEOUS	17,727.71	72,265.23	54,537.52	24.5 %
TOTAL Income	486,007.22	1,463,262.11	977,254.89	33.2 %
 NET INCOME	 486,007.22	 1,463,262.11	 977,254.89	 33.2 %
 GROSS PROFIT	 486,007.22	 1,463,262.11	 977,254.89	 33.2 %
Expenses				
CONTRACTURAL SERVICES (Engr.)	98,426.59	42,048.93	(56,377.66)	234.1 %
OTHER SERVICES(Maint./Constr.)	0.00	1,433,436.81	1,433,436.81	
TOTAL Expenses	98,426.59	1,475,485.74	1,377,059.15	6.7 %
OPERATING PROFIT	387,580.63	(12,223.63)	(399,804.26)	-3170.7 %
 PROFIT BEFORE TAXES	 387,580.63	 (12,223.63)	 (399,804.26)	 -3170.7 %
 NET PROFIT	 387,580.63	 (12,223.63)	 (399,804.26)	 -3170.7 %

430
MATCHING TAX FUND
Chart of Accounts

Account #	Account Description	Account Type
5600.00	REAL ESTATE TAX DISTRIBUTION	Sales
5680.00	MISCELLANEOUS	Sales
5830.00	OTHER CHARGES & SERVICES	Expenses

MATCHING TAX FUND

Balance Sheet

February 2026

ASSETS	
Current Assets	
CASH	2,327,773.37
INVESTMENTS	7,996.41
INVESTMENTS/MIDLAND	657,615.05
ACCTS RECEIVABLE TAXES	942,410.00
PROP TAXES/COLLECTOR FUND	46,509.00
TOTAL Current Assets	<u>3,982,303.83</u>
TOTAL ASSETS	<u>3,982,303.83</u>
LIABILITIES	
Current Liabilities	
ACCOUNTS PAYABLE	268,916.00
DEFERRED REVENUE TAXES	988,919.00
TOTAL Current Liabilities	<u>1,257,835.00</u>
TOTAL LIABILITIES	<u>1,257,835.00</u>
CAPITAL	
FUND BALANCE	2,717,216.14
Year-to-Date Earnings	7,252.69
TOTAL CAPITAL	<u>2,724,468.83</u>
TOTAL LIABILITIES & CAPITAL	<u>3,982,303.83</u>

MATCHING TAX FUND

Income Statement

Year-to-Date Performance, February 2026 - current month, Consolidated
by account

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
TAX DISTRIBUTION - 2025	0.00	1,021,244.00	1,021,244.00	
MISCELLANEOUS	7,252.69	30,237.75	22,985.06	24.0 %
TOTAL Income	7,252.69	1,051,481.75	1,044,229.06	0.7 %
NET INCOME	7,252.69	1,051,481.75	1,044,229.06	0.7 %
GROSS PROFIT	7,252.69	1,051,481.75	1,044,229.06	0.7 %
Expenses				
OTHER CHARGES & SERVICES	0.00	921,012.19	921,012.19	
TOTAL Expenses	0.00	921,012.19	921,012.19	
OPERATING PROFIT	7,252.69	130,469.56	123,216.87	5.6 %
PROFIT BEFORE TAXES	7,252.69	130,469.56	123,216.87	5.6 %
NET PROFIT	7,252.69	130,469.56	123,216.87	5.6 %

440
COUNTY BRIDGE FUND
Chart of Accounts

<u>Account #</u>	<u>Account Description</u>	<u>Account Type</u>
6600.00	REAL ESTATE TAX DISTRIBUTION	Sales
6640.00	INTERGOVERNMENTAL	Sales
6680.00	MISCELLANEOUS	Sales
	OTHER CHARGES & SERVICES	
6851.00	SALARIES & WAGES/INSPECTION	Expenses
6852.00	MAINT. SUPPLIES/BRIDGE REPAIRS	Expenses
6853.00	STRUCTURAL ENGINEERING SERVICE	Expenses
6854.00	COUNTY BRIDGE CONSTRUCTION	Expenses
6855.00	COUNTY BRIDGE ENGR. W/TOWNSHIPS	Expenses
6856.00	COUNTY BRIDGE CONS. W/TOWNSHIPS	Expenses

COUNTY BRIDGE FUND

Balance Sheet

February 2026

ASSETS	
Current Assets	
CASH	7,931,158.55
INVESTMENTS	1,133,594.82
ACCTS RECEIVABLE TAXES	942,410.00
PROP TAXES/COLLECTOR FUND	46,509.00
TOTAL Current Assets	<u>10,053,672.37</u>
TOTAL ASSETS	<u>10,053,672.37</u>
LIABILITIES	
Current Liabilities	
ACCOUNTS PAYABLE	27,837.00
DEFERRED REVENUE TAXES	988,919.00
TOTAL Current Liabilities	<u>1,016,756.00</u>
TOTAL LIABILITIES	<u>1,016,756.00</u>
CAPITAL	
FUND BALANCE	8,983,181.35
Year-to-Date Earnings	53,735.02
TOTAL CAPITAL	<u>9,036,916.37</u>
TOTAL LIABILITIES & CAPITAL	<u>10,053,672.37</u>

COUNTY BRIDGE FUND

Income Statement

*Year-to-Date Performance, February 2026 - current month, Consolidated
by account*

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
TAX DISTRIBUTION - 2025	0.00	1,021,244.00	1,021,244.00	
MISCELLANEOUS	69,720.52	80,608.06	10,887.54	86.5 %
TOTAL Income	69,720.52	1,101,852.06	1,032,131.54	6.3 %
NET INCOME	69,720.52	1,101,852.06	1,032,131.54	6.3 %
GROSS PROFIT	69,720.52	1,101,852.06	1,032,131.54	6.3 %
 Expenses				
OTHER CHARGES & SERVICES				
BRIDGE INSPECTIONS	0.00	43,056.00	43,056.00	
MAINT.SUPPLIES/BRIDGE REPAIRS	0.00	49,001.50	49,001.50	
STRUCTURAL ENGINEERING SERVICE	15,985.50	9,040.28	(6,945.22)	176.8 %
COUNTY BRIDGE CONSTRUCTION	0.00	198,358.85	198,358.85	
COUNTY BRIDGE ENGR.W/TOWNSHIPS	0.00	1,901.20	1,901.20	
TOTAL OTHER CHARGES & SERVICES	15,985.50	301,357.83	285,372.33	5.3 %
TOTAL Expenses	15,985.50	301,357.83	285,372.33	5.3 %
OPERATING PROFIT	53,735.02	800,494.23	746,759.21	6.7 %
PROFIT BEFORE TAXES	53,735.02	800,494.23	746,759.21	6.7 %
NET PROFIT	53,735.02	800,494.23	746,759.21	6.7 %

450
TOWNSHIP BRIDGE PROGRAM FUND
Chart of Accounts

Account #	Account Description	Account Type
7640.00	INTERGOVERNMENTAL	Sales
7680.00	MISCELLANEOUS	Sales
7850.00	OTHER CHARGES & SERVICES	Expenses

TOWNSHIP BRIDGE PROGRAM FUND

Balance Sheet

February 2026

ASSETS			
Current Assets			
CASH		10,460.99	
TOTAL Current Assets		10,460.99	10,460.99
TOTAL ASSETS			10,460.99
CAPITAL			
FUND BALANCE		10,454.47	
Year-to-Date Earnings		6.52	
TOTAL CAPITAL		10,460.99	10,460.99
TOTAL LIABILITIES & CAPITAL			10,460.99

TOWNSHIP BRIDGE PROGRAM FUND

Income Statement

*Year-to-Date Performance, February 2026 - current month, Consolidated
by account*

	<i>3 Months Ended February 28, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
INTERGOVERNMENTAL	0.00	(380,000.00)	(380,000.00)	
MISCELLANEOUS	6.52	600.03	593.51	1.1 %
TOTAL Income	<u>6.52</u>	<u>(379,399.97)</u>	<u>(379,406.49)</u>	0.0 %
 NET INCOME	 <u>6.52</u>	 <u>(379,399.97)</u>	 <u>(379,406.49)</u>	 0.0 %
 GROSS PROFIT	 <u>6.52</u>	 <u>(379,399.97)</u>	 <u>(379,406.49)</u>	 0.0 %
Expenses				
OTHER CHARGES & SERVICES	0.00	(4,696.88)	(4,696.88)	
TOTAL Expenses	<u>0.00</u>	<u>(4,696.88)</u>	<u>(4,696.88)</u>	
OPERATING PROFIT	<u>6.52</u>	<u>(374,703.09)</u>	<u>(374,709.61)</u>	0.0 %
 PROFIT BEFORE TAXES	 <u>6.52</u>	 <u>(374,703.09)</u>	 <u>(374,709.61)</u>	 0.0 %
 NET PROFIT	 <u>6.52</u>	 <u>(374,703.09)</u>	 <u>(374,709.61)</u>	 0.0 %