

May 23, 2022

To the Kankakee County Board, Finance Committee, and Management
Kankakee County, Illinois

In planning and performing our audit of the financial statements of Kankakee County, Illinois, as of and for the year ended November 30, 2021, we noted the following items which are worthy of your consideration.

Bonds and Interest Levy

For tax years 2017 through 2021, the County levied for bonds and interest on the General Obligation Bonds (2011, 2012 and 2012A alternate revenue bonds) which were paid by pledged revenue sources prior to tax year 2015. This decision was made due to the deteriorating fiscal condition of the County. As inmate housing revenues continue to be sufficient, the County should consider whether and when those revenues should once again be pledged for the payment of debt service in accordance the requirements of the bond ordinances.

We appreciate the courtesy and cooperation of your staff during our audit and would be happy to discuss the above items further at your request. This report is intended solely for the information and use of the Board, Board Committees, management, and appropriate regulatory agencies.

Sincerely,

SKDO, P.C.