

Kankakee County, Illinois

**Comprehensive
Annual Financial Report**

**As of and for the year ended
November 30, 2017**

Kankakee County, Illinois
Comprehensive Annual Financial Report
As of and for the Year Ended November 30, 2017
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COUNTY OF KANKAKEE

FINANCE DEPARTMENT

Steven P. McCarty, Finance Director

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May 30, 2018

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

State law requires that every general purpose local government publish a complete set of audited financial statements. This Comprehensive Annual Financial Report (CAFR) is published to fulfill that requirement for the fiscal year ended November 30, 2017. The CAFR is prepared in accordance with the reporting principles and standards of the Governmental Accounting Standards Board.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

Smith, Koelling, Dykstra & Ohm, P.C., Certified Public Accountants, have issued an unmodified opinion on the Kankakee County financial statements for the year ended November 30, 2017. The independent auditor's report is located at the front of the financial section of this report. In addition, the County is required to undergo an annual single audit in conformity with the provisions of the Uniform Guidance. The single audit report is prepared separately and includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's reports and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Kankakee County Illinois, incorporated in 1853, is located in the northeast part of the state, approximately 50 miles south of Chicago. The County is contiguous to Will County on its northern border, has a land mass of more than 600 square miles and serves a population of 109,605. The County is empowered to levy a property tax on real property located within its boundaries.

Kankakee County operates under the township form of government. Policy-making and legislative authority are vested in the governing board consisting of 28 members, all of whom are elected by district. County Board members serve four year terms with half of the members elected every two years. The County Board Chairman and Vice-Chairman are elected by the County Board members and serve two year terms. The primary function of the County Board is to set budgets and policies for various departments that serve the entire County.

The Board is required to adopt a budget for the fiscal year no later than November 30 preceding the beginning of the fiscal year on December 1. The annual budget serves as the foundation for Kankakee County's fiscal planning and control. The budget is prepared at the Fund and Department level. Department heads may transfer resources within a

department as they see fit; however, transfers between departments need special approval by the County Board by a 2/3 majority vote to amend the original budget.

Kankakee County provides a full range of services to its citizens including public safety; court related services; public health; highway and bridge construction and maintenance; administrative services, maintenance of vital public records, and the election process. The County is also responsible for maintaining and operating the statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collections, and disbursement for all County taxing bodies.

The audit also contains financial information for the Kankakee County Public Building Commission, the Kankakee County Health Department, and the Kankakee County Emergency Telephone System Board. Also included in this report is a summation of all trust and agency funds and accounts for which the County is responsible.

The Local Economy

Kankakee County is situated in a great location in northeast Illinois with an excellent transportation network. The County has direct access to Interstate 57 which runs through the center of the County from north to south. Additionally, the County is only 17 miles from Interstate 80 to the north, Interstate 65 is to the east and Interstate 55 is to the west. This gives the County a strategic advantage for industrial growth for being within 100 to 150 miles of the major metropolitan areas of Chicago, Rockford, Champaign-Urbana, Peoria, Bloomington-Normal, Indianapolis and South Bend.

Transportation improvements include the recent completion of a \$54 million reconfiguration of the I-57 interchange at exit 315 in Bradley. In 2015, construction began on a new \$54 million interchange at I-57 and 6000 N Road/Bourbonnais Parkway, between Bourbonnais and Manteno. This project is expected to be complete by the end of the year.

Recent utility infrastructure improvements include a \$15 million investment by Aqua Illinois into the water infrastructure, with a projected \$47 million additional investment through 2021. The Village of Bourbonnais is investing \$10 million into sewer infrastructure which will allow growth towards the Bourbonnais Parkway Interchange. This will allow for expansion in the area near the new I-57 interchange.

Kankakee County is home to major corporations and has a strong retail presence near the Route 50 corridor in Bradley. This corridor has continued to grow and expand to the north. The Bradley Commons area has increased development in this area with new growth annually. Aldi has recently relocated near this area, and a number of new stores have recently been built just north of the Bradley Commons shopping complex. A Hampton Inn is being built at Exit 315 amongst other growth in that area. Meijer has completed its new supercenter and opened this May at the site of the former Super Kmart.

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

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

Other expansions and investments include Silva International (\$8 million), Nucor Corporation building a full-range merchant bar quality mill (\$180 million), and Hoekstra Transportation doubling its space at the Kankakee site. Other investments have led to increases in the workforce at these manufacturing leaders.

The County's current unemployment rate is 5.2%. That is down significantly from the highest unemployment rate of 13.3% in 2010. The Illinois Department of Employment Security projects an increase of 9.46% in employment

levels for Kankakee County between the years 2010-2020, compared to an 8.31% projected increase in statewide employment levels during the same time frame.

The County has a strong education presence, with 12 school districts and convenient accessibility to three higher education facilities. Olivet Nazarene University, a four-year graduate and post-graduate university and Kankakee Community College offering two year undergraduate education are both located in the County. The third, Governor's State University is located just a few miles to the north of the County in University Park. ONU is expecting to invest \$57 million in expansions through 2020.

Financial Planning and Major Initiatives

In November 2017, the County Board passed the FY 2018 Annual Budget which stayed consistent with last year's budget adjustments. There was an increase to debt reduction from \$0.5 million in FY 2017 to \$1.5 million in FY 2018.

Kankakee County entered into a new intergovernmental agreement with Will County for the River Valley Juvenile Justice Center. This new agreement is a transfer of Kankakee County's 25% ownership in the River Valley Juvenile Justice Center to Will County for \$5.5 million to be paid over the next 5 years. This includes a payment of \$1 million and a settlement of past services plus future services until the valuation of \$5.5 million is reached.

The County's inmate bed rental program revenue increased from \$5.6 million in FY 2016 to \$8.5 million in FY17 for an increase of \$2.8 million. Additional increases are expected in FY 2018. Since 2005, the County has entered into agreements with the Federal Marshals and other local counties to rent out available beds in the two county jail facilities. In late 2016, the County entered into an agreement with Immigration and Customs Enforcement (ICE) to house their detainees.

The use of approximately \$1.5 million of excess reserves related to the River Valley Juvenile Justice Center to pay for related rental expenses and the increased inmate bed rentals has led to an increase in the General Fund, Tort fund, and Pension Fund balances. This along with cost saving measures in these major funds has led to an increase of \$2 million in FY 2017. The General Fund had an increase of \$1.3 million in 2017. The Tort Fund increased by \$0.26 million and the Pension Fund increased by \$0.4 million. This is the second consecutive year that there that there has been a positive trend in the total of these three major funds.

The County is producing a proposed three year budget plan for FY 2018 – FY 2020 to better predict and manage both the County's cash flow and General Fund debt reduction.

The County continues to work on ways to control the cost of health insurance for both itself and its employees and offset the increases it has seen over the past several years. Those efforts included converting to a partially self-funded plan as of October 1, 2014 which was expanded in 2016. The deductible was also increased as an additional cost saving measure. Further savings to the insurance category continue to be researched.

As we strive to find areas to reduce costs, joint purchasing programs were reviewed. In 2015, the County adopted a resolution to participate in the Joint Purchasing Program administered by the Illinois Department of Central Management Services. This has allowed the County greater flexibility and reduced prices on many products it utilizes throughout the year.

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

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

In the April 2017 election, the County placed an advisory question on the ballot asking if the County Board should be reduced from its current size of 28 members to 21 members. The results were 79.62% in favor of reducing the board to 21 members. This continues to be reviewed.

Relevant Financial Policies

It is essential that governments maintain an adequate level of funds to mitigate current and future risks, revenue shortfalls, unanticipated expenditures, and to ensure stable tax rates. When establishing a formal policy on the level of unrestricted fund balance, a number of factors must be considered including unexpected fluctuations in revenues and expenditures, exposure to significant one-time outlays, and cash liquidity. In 2013, the County Board voted to establish a fund balance policy with a goal of achieving a fund balance level of 20% of the general fund revenues.

In recent years, the County adopted a resolution to implement financial policies for the hiring and replacement of personnel. As it is in the County's best interest to continue to exercise fiscal restraint based on the fund balance policy adopted and decreasing revenues, the Board placed a moratorium on the hiring of new County personnel and the replacement of existing or future personnel unless approved by the Kankakee County Board.

The County's Finance Committee implemented a stop to all non-essential spending such as supplies and travel, and to limit credit card usage at its April 2015 meeting. In early 2017, the Board introduced additional credit card usage language and reduced the number of employees with access to credit cards.

The County Board is committed to curbing the recent downward trend of the County's fund balances and doing what is needed to stabilize the County's financial situation.

Awards and Acknowledgements

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

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

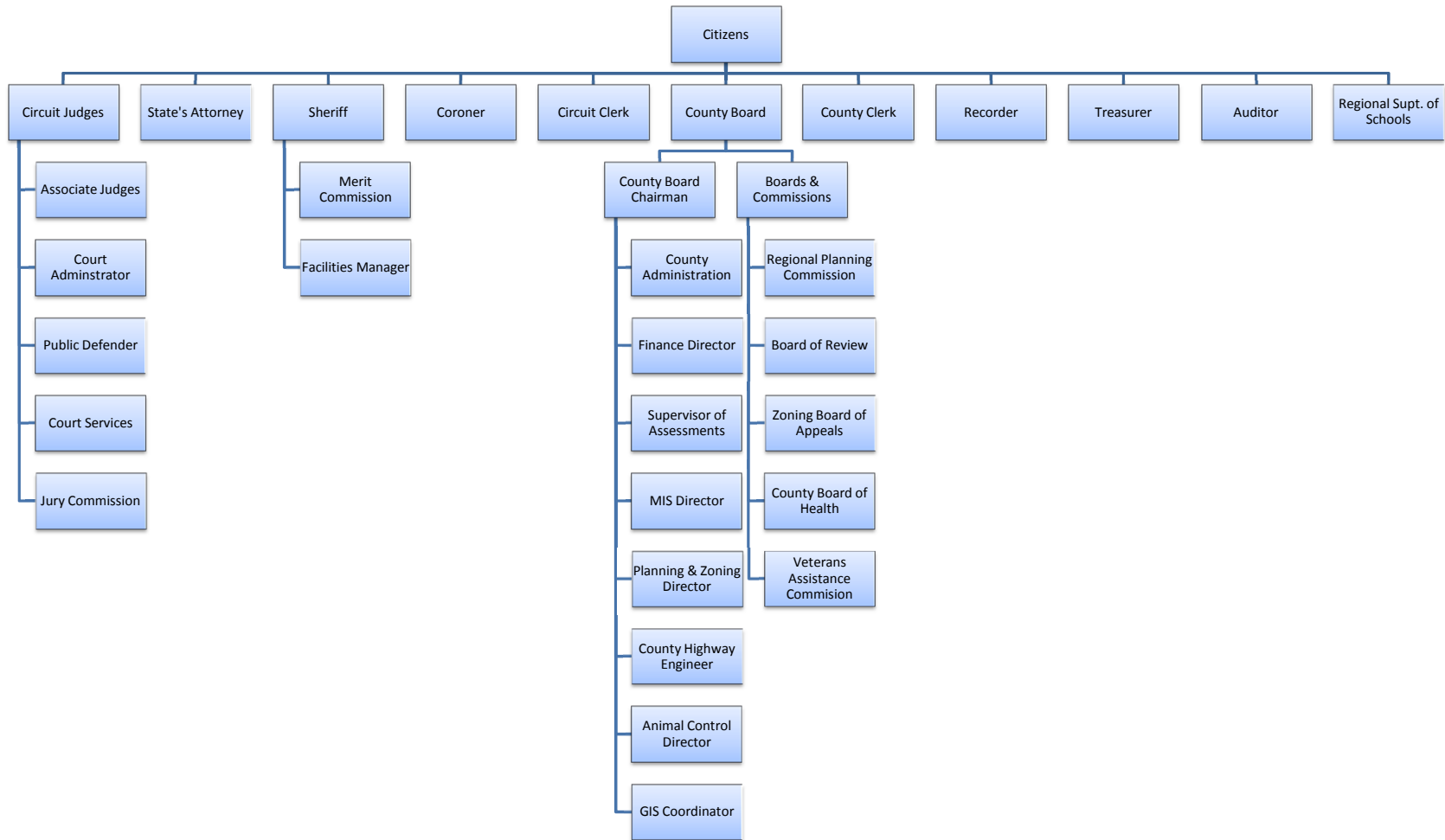
The preparation of the comprehensive annual financial report was made possible by the collaborative effort of several departments and offices within the county. Each of those County elected officials, County department heads, and County employees have our genuine gratitude for the contributions made in the preparation of this report. I would specifically like to thank the Finance Department staff Chris Koerner, Tracy Beseke, and Devlin DeVore for their work throughout the year. I also wish to thank the County's independent auditors, Smith, Koelling, Dykstra & Ohm, P.C. for their cooperation in the preparation of this report. In closing, I wish to acknowledge the Kankakee County Board and Chairman Wheeler for their support during this process.

Respectfully submitted,



Steven McCarty
Kankakee County Finance Director

Kankakee County Organizational Chart



COUNTY OF KANKAKEE

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

COUNTY BOARD

Chairman
Andrew Wheeler

Vice Chair
Stephen Liehr

Jim Byrne
Robert Ellington-Snipes
Roger Hess
Mike LaGesse
William Olthoff
Janis Peters
Todd Sirois
Christopher Tholen
George Washington, Jr.

Elizabeth Dunbar
Sally Evans
Michael Hildebrand
Pat McConnell
Alice (Tinker) Parker
Patricia Polk
James Skutt
James Tripp
Carol Webber

Stephen Einfeldt
Raymond Fairfield
Ronald Kinzinger
Mike Mulcahy
Samuel Payton
R. Shane Ritter
James Stauffenberg
Jim Vickery

ELECTED OFFICIALS

Auditor
Jake Lee

Circuit Clerk
Sandi Cianci

County Clerk
Dan Hendrickson

Coroner
Robert Gessner

Recorder of Deeds
Lori Gadbois

Sheriff
Mike Downey

Regional Superintendent of Schools
Gregg Murphy

State's Attorney
Jim Rowe

Treasurer
Nick Africano

APPOINTED OFFICIALS

Animal Control
Julie Boudreau

Assessor
Erich Blair

Chief Judge
Michael D. Kramer

ETSB-911
Tammy Peterson

Finance
Steven McCarty

Health
John Bevis

Highway
Mark Rogers

MIS
Kevin Duval

Building and Grounds
Brian Gadbois

Planning/GIS
Delbert Skimerhorn

Probation
Tom Latham

Public Defender
Gus Regas



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Kankakee County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2016

Christopher P. Morill

Executive Director/CEO

Wayne D. Koelling
Lawrence K. Ohm
Richard S. Stenzinger
Marcie Meents Kolberg
Michael L. Stroud
Keith B. Ohm
Vicki L. DeYoung

Mark L. Smith
Curtis L. Dykstra



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Independent Auditor's Report

Kankakee County Board
Kankakee County, Illinois
Kankakee, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Kankakee County Public Building Commission, which represents 1.2 percent, 1.8 percent, and 0.2 percent, respectively, of the assets, fund balances, and revenues of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Kankakee County Public Building Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of November 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions, the schedule of funding progress and the budgetary comparison information, on pages 12-29 and 67-84, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2018, on our consideration of Kankakee County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kankakee County, Illinois' internal control over financial reporting and compliance.

Smith, Kelling, Dykstra and Ohm, P.C.

Wayne D. Koelling
Lawrence K. Ohm
Richard S. Stenzinger
Marcie Meents Kolberg
Michael L. Stroud
Keith B. Ohm
Vicki L. DeYoung

Mark L. Smith
Curtis L. Dykstra



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**Independent Auditor's Report on
Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Kankakee County Board
Kankakee, County, Illinois
Kankakee, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise Kankakee County, Illinois' basic financial statements, and have issued our report thereon dated May 30, 2018. Our report includes a reference to other auditors who audited the financial statements of the Kankakee County Public Building Commission, as described in our report on Kankakee County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kankakee County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that were appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kankakee County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Kankakee County, Illinois' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies (No. 2017-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kankakee County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Kankakee County, Illinois' Response to Findings

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

Purpose of this Report

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

Smith, Kelling, Dykstra and Ohm, P.C.

Bourbonnais, Illinois
May 30, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the County of Kankakee presents readers of the County's financial statements this narrative overview and analysis of the financial activities for the fiscal years ended November 30, 2017 and 2016. To further enhance the readers' understanding of the County's financial performance, we encourage them to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter, basic financial statements, and notes to the financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. The objective of the MD&A section is to heighten the understanding and usefulness of the basic financial statements. This analysis will include comparative information to last year's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County of Kankakee exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$44.4 million (*net position*).
- At the close of fiscal year 2017, the County of Kankakee's governmental funds reported combined ending fund balances of \$16.9 million. This was the result of an increase to governmental funds fund balance of \$2.3 million.
- Overall revenues for governmental funds were \$56.4 million, an increase of nearly \$3.3 million over the prior year.
- One reason for FY 17 increases over the prior year includes the use of approximately \$1.5 million of excess reserves related to the River Valley Juvenile Justice Center to pay for the related rental expense for June 2016 to November 2017. Also, there was an increase of \$2.74 million in Inmate housing and reimbursements including cost saving measures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Comprehensive Annual Financial Report (CAFR). This annual report consists of the following components – **management's discussion and analysis** (this section), the **basic financial statements**, **required supplementary information**, and **other supplementary information**. The basic financial statements comprise two types of statements that present different views of the County:

- The first two statements are **government-wide financial statements** that provide both **long-term** and **short-term** information about the County's overall financial status.
- The remaining statements are **fund financial statements** that focus on **individual parts** of the County government, reporting the County's operations in **more detail** than the government-wide statements.

- The **governmental funds** statements tell how **general government** services such as public safety were financed in the **short-term** as well as what remains for future spending.
- **Proprietary fund** statements offer **short-** and **long-term** financial information about the activities that the government operates **like a business**, such as the Emergency Telephone System (911).
- **Fiduciary fund** statements provide information about the financial relationships, like the drainage district funds, in which the County acts solely as a **trustee or agent** for the benefit of others, to whom the resources in question belong.

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

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

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

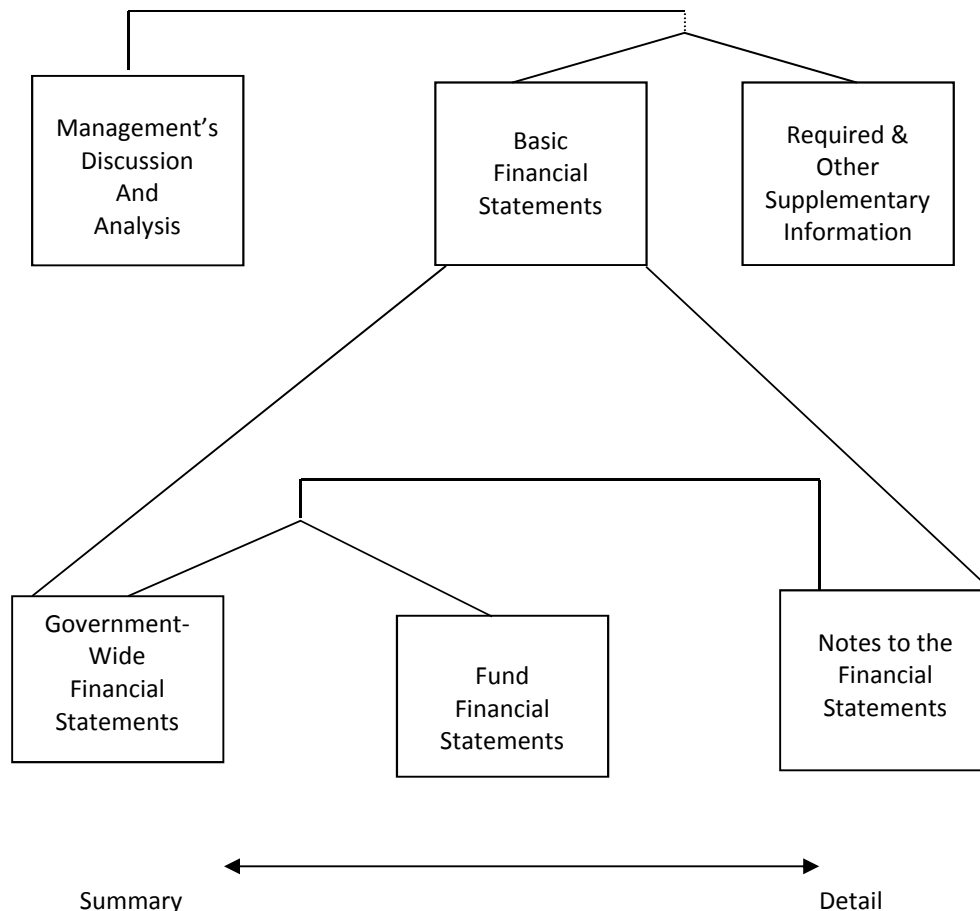


Illustration B summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of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

Illustration B

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

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

Government-wide Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 30-31 of this report.

Fund Financial Statements

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

The County has three categories of funds:

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

Kankakee County maintains fifty-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Pension Fund, and County Highway Fund. These three funds are considered to be major funds. The Tort Fund is included in the General fund for financial statement reporting purposes. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 32-34 of this report.

2. **Proprietary funds:** Services, for which the County charges customers a fee, whether to outside customers or other county departments, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. In fact, the County’s enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Kankakee County uses enterprise funds to account for its Emergency Telephone Services (911) system and for its animal control operation. The County used internal

service funds, the second type of proprietary funds, to report activities that provide services for the County's other departments. The County's internal service fund provides health insurance reimbursement services.

The basic proprietary fund financial statements can be found on pages 35-37 of this report.

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

The basic fiduciary fund financial statements can be found on pages 38-39 of this report.

Notes to the Financial Statements

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

The notes to the financial statements can be found on pages 40-65 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension and other post-employment benefits to its employees and budgetary comparison schedules for major governmental funds.

Required supplementary information and related notes can be found on pages 67-84 of this report.

Other supplementary information includes tort expenditures and the combining statements referred to earlier in connection with non-major governmental funds. This information is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 86-128 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* since FY 2003. The reporting model significantly changed the recording and presentation of financial data from the previous model and comparative data is provided.

Exhibit 1 is a condensed version of the statement of net position for the County of Kankakee. Net position is calculated as total assets and deferred outflows less total liabilities and deferred inflows. Assets are classified as either current and other assets, or capital assets. Liabilities are distinguished as either current and other liabilities, or long-term liabilities (maturity of greater than one year). According to GAAP, net position is subdivided into three categories: net investment in capital assets; restricted net position; and unrestricted net position. Over time, net position serves as a useful indicator of a government's financial situation.

At the close of the current fiscal year the County's net position was just over \$44.3 million. Net position for governmental activities increased by approximately \$3 million. \$1.53 million of this increase is largely attributed to the use of excess reserves related to the River Valley Juvenile Justice Center. This combined with activities of the major funds led to the increase of nearly \$3 million. For business-type activities, net position experienced an increase of \$0.3 million.

Exhibit 1
Condensed Statement of Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$42,340	\$40,562	\$ 4,597	\$ 4,461	\$46,937	\$45,023
Capital assets	57,314	57,122	2,211	2,116	59,525	59,238
Total assets	99,654	97,683	6,808	6,578	106,462	104,261
Deferred outflows of resources	11,934	13,893	580	679	12,514	14,572
Current and other liabilities	6,937	7,656	481	590	7,418	8,246
Long-term liabilities	43,520	47,494	1,209	1,297	44,729	48,791
Total liabilities	50,457	55,150	1,690	1,887	52,147	57,037
Deferred inflows of resources	22,387	20,695	68	50	22,455	20,745
Net investment in capital assets	42,884	41,602	2,211	2,116	45,095	43,718
Restricted	17,113	15,196	-	-	17,113	15,196
Unrestricted	(21,253)	(21,066)	3,419	3,203	(17,834)	(17,863)
Total net position	\$38,744	\$35,732	\$ 5,630	\$ 5,319	\$44,374	\$41,051

A significant portion of the County's net position reflects a net investment of \$45 million in capital assets such as land, buildings, and equipment, less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay the debt must be provided from other sources, as capital assets cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$17.1 million, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$0.78 million of governmental activities restricted net assets are restricted for debt service. Additionally, \$0.6 million is restricted for Capital Projects related to the Public Building Commission (PBC) Project. The remainder is restricted for other purposes, generally defined by state statute.

The remaining portion of the County's net position is located in unrestricted net assets. Kankakee County's unrestricted net assets deficit of \$17.8 million reflects the shortfall the County would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, pensions and other post-employment benefits at November 30, 2017. This is an increase of approximately \$30,000 in the County's unrestricted net assets from the prior year.

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

Exhibit 2

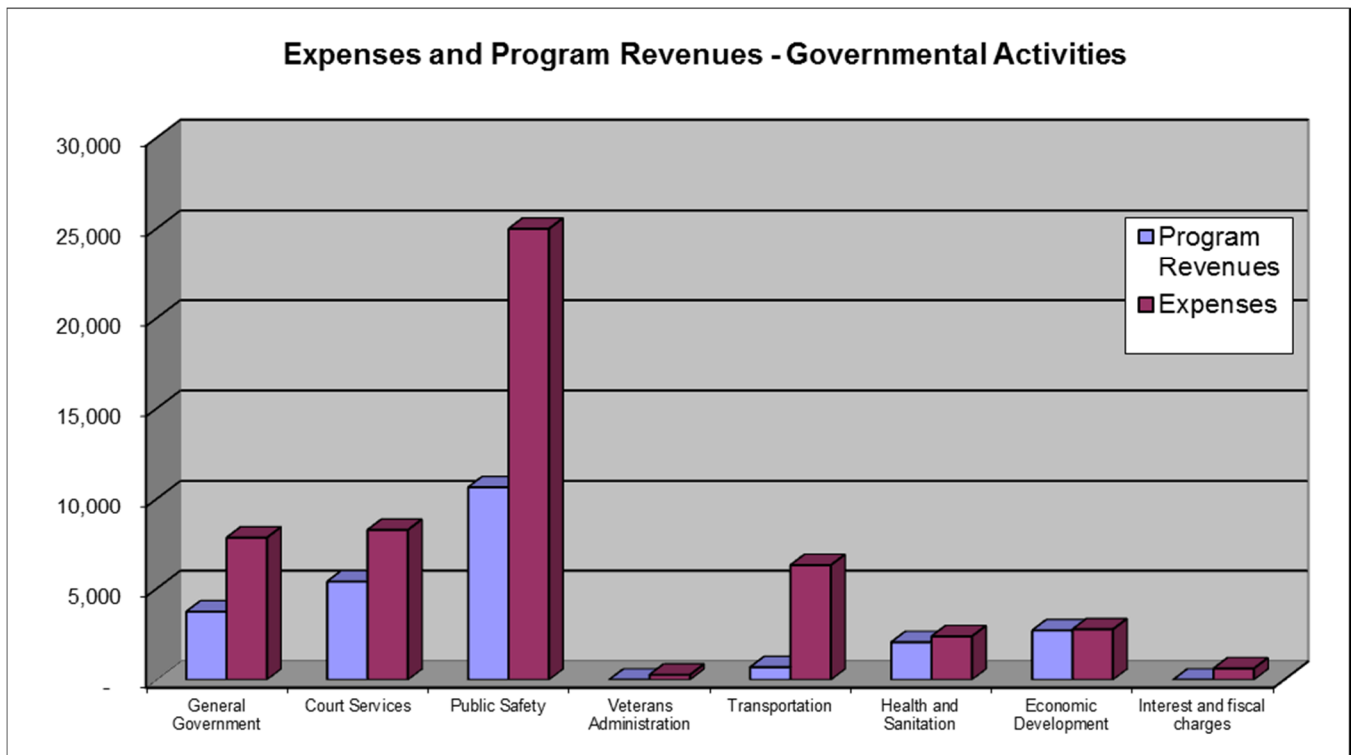
Kankakee County's Changes in Net Position (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues						
Charges for Services	\$ 16,277	\$ 14,169	\$ 3,978	\$ 3,352	\$ 20,255	\$ 17,521
Operating Grants and Contributions	8,350	7,098	145	5	\$ 8,495	7,103
Capital Grants and Contributions	684	-	-	-	\$ 684	-
General Revenues						
Property Taxes	20,042	19,768	-	-	\$ 20,042	19,768
Sales and Video Gaming Tax	5,204	4,978	-	-	\$ 5,204	4,978
State Income Tax	2,636	2,794	-	-	\$ 2,636	2,794
Replacement and Other Taxes	2,770	2,733	-	-	\$ 2,770	2,733
Other	519	365	10	5	\$ 529	370
Total Revenues	56,482	51,905	4,133	3,362	60,615	55,267
Expense						
Governmental Activities						
General Government	7,826	7,521	-	-	7,826	7,521
Public Safety	25,002	24,988	-	-	25,002	24,988
Court Services	8,255	8,256	-	-	8,255	8,256
Transportation	6,317	7,122	-	-	6,317	7,122
Health and Sanitation	2,393	2,418	-	-	2,393	2,418
Veterans Administration	273	282	-	-	273	282
Economic Development	2,779	2,508	-	-	2,779	2,508
Interest and fiscal charges	625	713	-	-	625	713
Business-Type Activities						
Emergency Telephone Services	-	-	3,495	2,973	3,495	2,973
Animal Control	-	-	327	295	327	295
Total Expenses	53,470	53,808	3,822	3,268	57,292	57,076
Increase (Decrease) in Net Position	3,012	(1,903)	311	93	3,323	(1,809)
Net Position - Beginning of Year	35,732	37,634	5,319	5,226	41,051	42,860
Net Position - End of Year	<u>\$ 38,744</u>	<u>\$ 35,731</u>	<u>\$ 5,630</u>	<u>\$ 5,319</u>	<u>\$ 44,374</u>	<u>\$ 41,051</u>

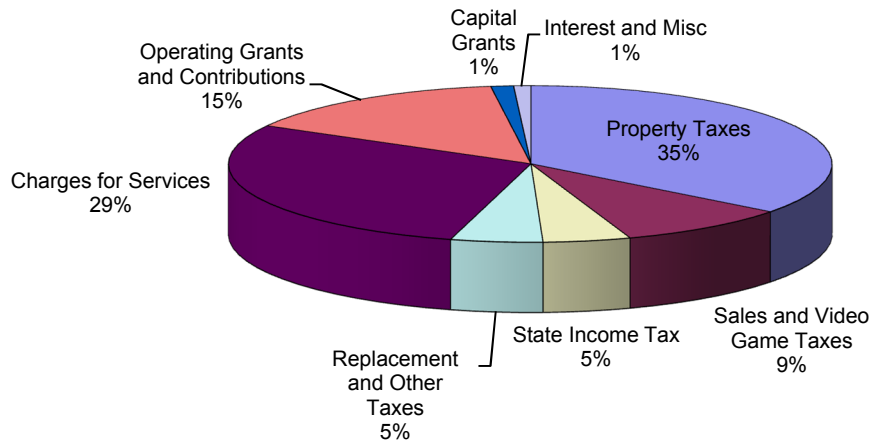
- Charges for services for governmental activities increased overall by \$2 million (15 percent) which is due to increased inmate housing revenues.
- Operating grants for governmental activities increased by \$1.25 million (18 percent) during the year which is primarily attributable to the forgiveness of payables due to the River Valley Juvenile Detention Center. There were also decreases in Interest and fiscal charges of approximately \$0.08 million. Another decrease was in operating grants for General Government of \$.06 million. Offsetting these decreases were increases in Public Safety of \$0.09 million.

- Capital grants for governmental activities increased to \$0.68 million this year. This was due to the contribution from IKAN for the purchase of their building for \$0.47 million and Transportation grants for the township bridge program totaling 0.21 million.
- Total expense on the Government-wide Statement of Activities saw a decrease from the prior year of \$0.3 million, although there were varying rates of fluctuation amongst the governmental activities. The areas of significant increase were in General Government (\$0.3 million) and Economic Development (\$0.3 million). Areas that experienced decreases from the prior year included Transportation (\$0.8 million), Interest and fiscal charges (\$0.08 million), and Health and Sanitation (\$0.03 million).
- Governmental activities increased the County's net assets by \$3.0 million. In the prior fiscal year, net position decreased by \$1.9 million. Total expenses decreased by just over \$0.3 million. State income tax decreased by \$0.16 million after steady increases in recent years, while replacement tax had a slight increase of \$0.05 million. Property tax experienced a \$0.27 million dollar increase from the prior year.

Governmental Activities

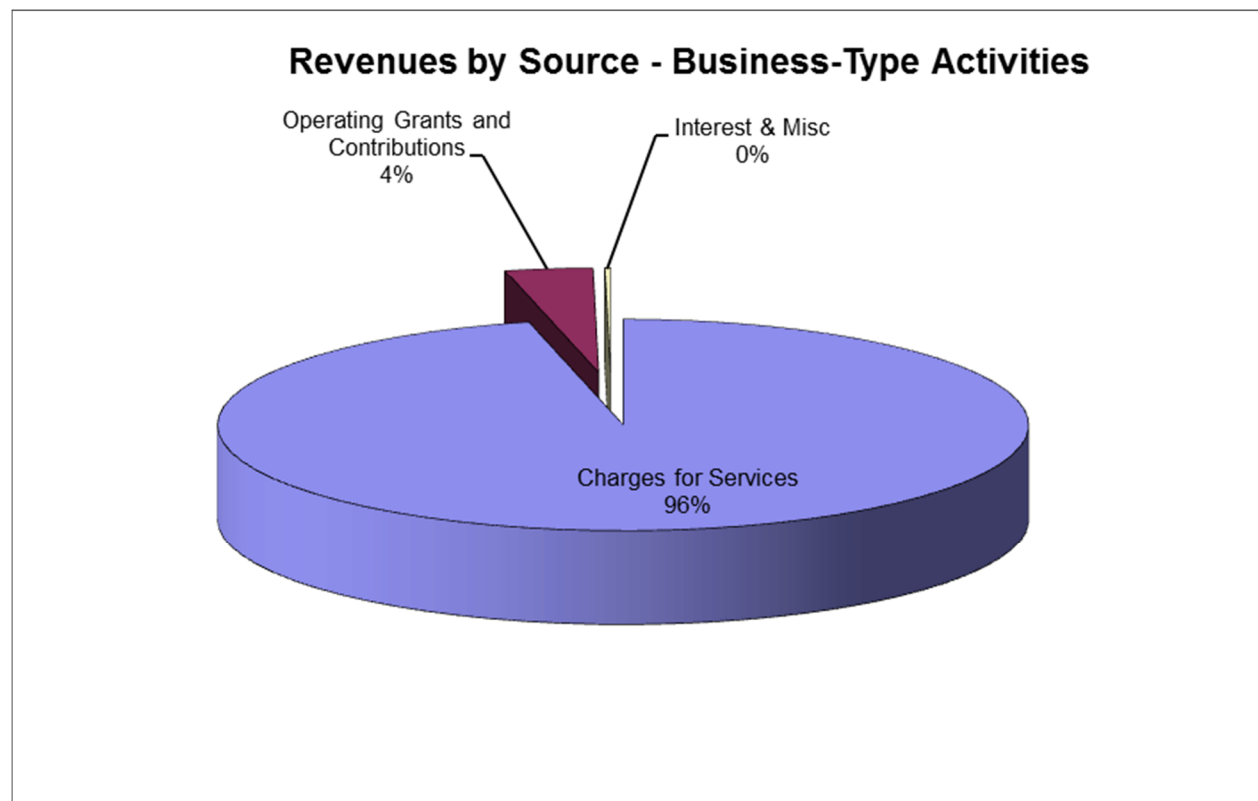
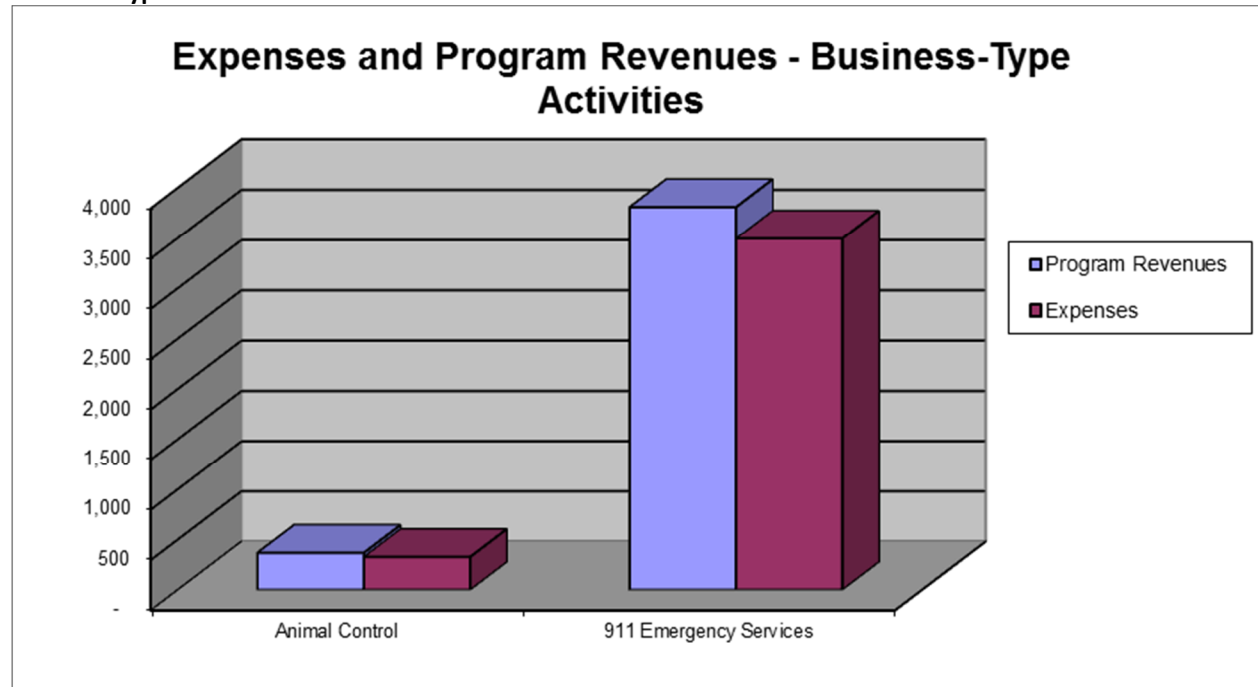


Revenues by Source - Governmental Activities



The preceding charts illustrate the County's governmental expenses and revenues by function and its revenue by source. Public safety is the largest governmental expense of the County, followed by court services, general government, and transportation. Public safety comprises 46.8 percent of total governmental activities. General government represents 14.6 percent of total governmental activities, while court services covers 15.4 percent. General revenues such as the property, sales, state income, replacement, motor fuel, and other taxes are not shown by function because they are used to support County-wide program activities. Over one-third, 35 cents of every dollar, of the County's revenue for governmental funds comes from property taxes (a decrease from 38 cents in the previous year), and 54 cents of every dollar raised comes from some type of tax. This level has decreased from 58 cents in the previous year.

Business-Type Activities



Business-type activities increased the County's net position by \$310,561 to \$5.6 million, an increase of 6% percent.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$16.9 million. About \$0.48 million (2.9 percent) of the fund balance is classified as non-spendable because it is not in spendable form due to inventories and prepaid items. The majority of the fund balance, \$16.9 million, is restricted; constraints have been placed on the use of the resources. Approximately \$3.1 million (18.3 percent) is assigned, which the County intends to use for the transportation function. Approximately \$3.6 million deficit constitutes unassigned fund balance.

Revenues for the governmental funds in 2017 totaled \$56.4 million, and expenditures were \$54.6 million. Overall, the fund balance increased by \$2.3 million for the year. Of the increase of \$2.3 million the General Fund, Pension Fund, and Tort Fund had a combined increase of \$2.01 million as represented in the graph below. This shows a positive trend over the last two years with increases in the total of the three funds.

Fiscal Year	General Fund	Tort Fund	Pension Fund	Total
2008	5,142,469	2,285,796	2,227,055	9,655,320
2009	938,236	2,129,831	1,672,307	4,740,374
2010	573,372	1,942,005	1,224,828	3,740,205
2011	1,528,217	1,937,318	1,490,112	4,955,647
2012	645,122	1,328,899	1,121,036	3,095,057
2013	(1,213,982)	983,426	344,819	114,263
2014	(4,237,515)	627,330	(196,990)	(3,807,175)
2015	(4,859,392)	544,382	(259,665)	(4,574,675)
2016	(4,896,718)	660,549	146,849	(4,089,320)
2017	(3,550,700)	920,006	550,643	(2,080,051)

The Tort Liability Fund, reported in the General Fund, ended the year with a fund balance of \$0.92 million, which represents an increase of \$0.26 million from the prior fiscal year. This upswing follows a \$0.1 million increase in 2016 which lead to two consecutive years of increase to the Tort Fund.

The Pension Fund, a special revenue fund, is a major fund of the County. The Fund balance at the end of 2017 was \$0.55 million, an increase of \$0.4 million. This year's increase followed an increase of \$0.41 million in 2016. This has led to a two year positive trend with the Pension Fund increasing by \$0.81 million over the last two years.

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

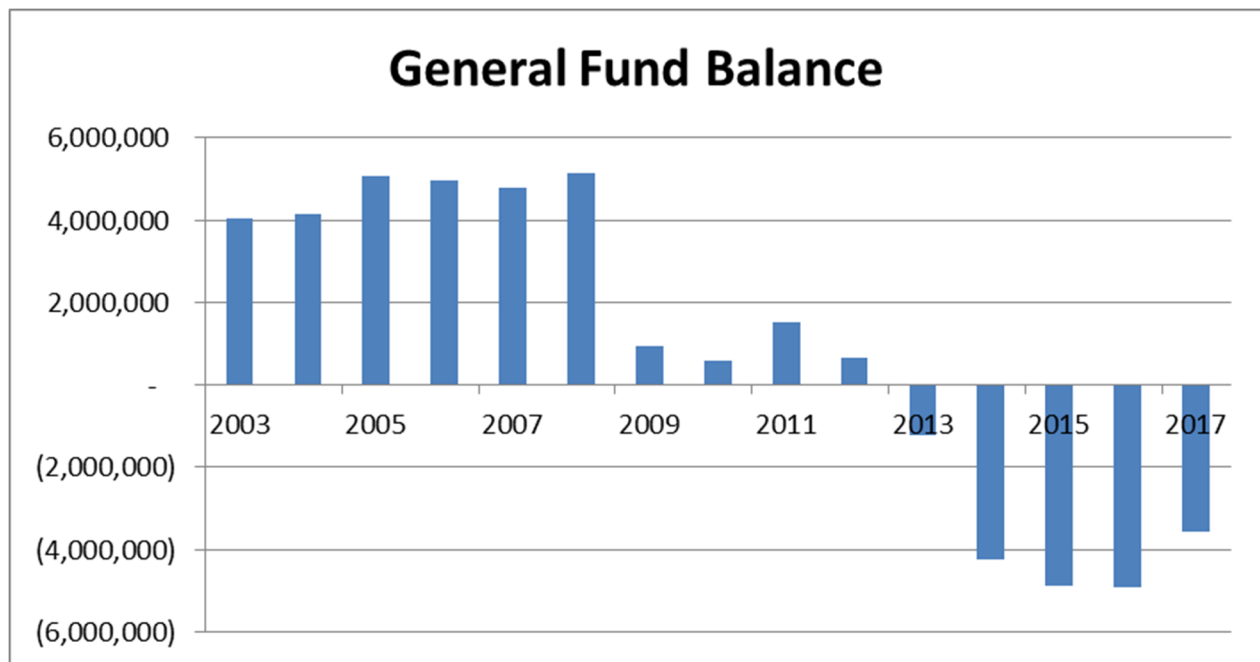
The General Fund Revenue is broken out in the chart below, which demonstrates the revenue levels in 2016 and 2017, along with the dollar and percentage change.

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

For the Fiscal years ending November 30

	2017 General Fund	2016 General Fund	Increase (Decrease) 2016 to 2017	% Change
Property Taxes	4,447,079	4,408,472	38,607	0.9%
Sales and Video Game Taxes	5,204,439	4,977,830	226,609	4.4%
Licenses and Permits	361,965	354,006	7,959	2.2%
Intergovernmental	6,717,845	5,825,232	892,613	13.3%
Charges for Services	12,966,646	11,058,542	1,908,104	14.7%
Fines and Forfeitures	778,044	544,598	233,446	30.0%
Investment Income	3,524	2,749	775	22.0%
Miscellaneous Revenue	29,531	27,540	1,991	6.7%
Total	30,509,073	27,198,969	3,310,104	10.8%

At the end of 2017 the total fund balance of the General Fund (excluding Tort) was \$3.6 million deficit. The fund balance increased by \$1.3 million in 2017. This follows a decrease in seven of the past eight years. The following chart illustrates the fund balances of the General Fund since FY 2003.



On the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances found on pages 32-33, the general fund activity and tort fund activity are combined in one column as the general fund. However, for budgeting, accounting, and internal reporting, these funds are still presented separately. The combined fund balance ended the year with a deficit balance of \$2.6 million, an increase of \$1.6 million.

The County Highway Fund is also a major fund for the County. The fund ended the year with a \$3.25 million fund balance which was a \$0.61 million decrease to the County Highway Fund.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

911 System Fee Fund

This fund also qualified as a major fund of Kankakee County. Net position at the end of the year amounted to over \$5.28 million. Of this amount, \$2.05 million is net investment in capital assets. The remainder, \$3.23 million, is unrestricted. Total net position increased by \$.43 million during the year.

Animal Control (Other Enterprise Funds)

There was a net position balance of \$349,414 at the end of the fiscal year. This represented an increase of \$13,764. Of the total, \$145,345 is net investment in capital assets and the remainder of \$204,069 is unrestricted.

Internal Service Fund

There was a net position balance of \$44,734 at the end of the fiscal year. This amount is unrestricted, and represents a decrease of \$187,450 from the prior year.

Fiduciary Funds

The County maintains fiduciary funds for the assets of others in various Private Purpose Trust Funds and Agency Funds. Total net position in the Fiduciary funds is \$3.4 million, an increase of \$0.46 million from last year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is generally based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule including differences between budget and GAAP is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2017 as well as the final budget. Significant amendments to the budget and significant differences between the final budget and actual results are discussed below.

The County Board amended the budget mid-year including a contingency adjustment of \$1 million. Both budget adjustments are summarized below.

<u>Expenditures</u>	Original Budget	Final Budget	Variance
County Administration	273,000	308,000	35,000
Treasurer	194,000	201,400	7,400
County Clerk	150,000	155,887	5,887
Elections	404,943	379,943	(25,000)
Planning	480,000	436,800	(43,200)
Information Services	155,000	155,100	100
Building & Grounds	690,000	753,000	63,000
Health Insurance	2,145,000	2,255,620	110,620
Utilities	1,050,000	1,055,000	5,000
Contingency	1,000,000	-	(1,000,000)
Capital Development	335,403	410,368	74,965
Circuit Clerk	800,000	862,500	62,500
Child Support and Maintenance	26,000	27,500	1,500
States Attorney	940,246	1,164,594	224,348
Public Defender	605,000	611,000	6,000
Probation	1,379,617	1,481,617	102,000
DNDC	100,000	119,500	19,500
Juvenile Detention Center	465,000	525,000	60,000
Sheriff Police	2,574,601	3,626,312	1,051,711
Corrections	8,100,000	10,311,752	2,211,752
EDSA	87,000	130,250	43,250
Merit Commission	3,000	1,000	(2,000)
Coroner	355,000	495,700	140,700

As revenues rose above of budgeted expectations, the budget variance for revenues was \$2.1 million over the final budget; while expenditures resulted in a variance of \$0.9 million over final budget. Significant differences are presented below.

<u>Revenues</u>	Final Budget	Actual	Variance
Sales and Video Gaming Taxes	5,015,000	5,204,439	189,439
Grants and other reimbursements	1,897,245	3,097,832	1,200,587
Inmate housing and reimbursements	8,401,512	8,479,872	78,360
Real estate tax penalties	425,000	639,354	214,354
Proceeds from long-term debt	-	536,950	536,950

For the expenditures, there was some fluctuation between final budget and actual expenditures. Those significant variances are presented below.

Expenses	Final Budget	Actual	Variance
Health Insurance	2,255,620	1,875,809	(379,811)
Utilities	1,055,000	1,190,701	135,701
Corrections	10,311,752	10,982,589	670,837
Capital Development	410,368	901,152	490,784

CAPITAL ASSETS & DEBT ADMINISTRATION

Capital Assets

The County of Kankakee's investment in capital assets for governmental and business-type activities as of November 30, 2017, amounts to \$59.5 million (net of accumulated depreciation). This investment in capital assets includes the transportation network, land, construction in progress, buildings and improvements, buildings and improvements under capital lease agreements, leasehold improvements, equipment, equipment under capital lease agreements, and vehicles. The total increase in the County's investment in capital assets for the current fiscal year was \$287,627 (a \$192,928 increase for governmental activities and a \$94,699 increase for business-type activities).

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

Exhibit 3

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Transportation Network	\$ 15,093	\$ 14,361	\$ -	\$ -	\$ 15,093	\$ 14,361
Land	1,041	1,041	146	146	\$ 1,187	1,187
Construction in Progress	457	640	225	472	\$ 682	1,112
Intangible Assets	1,604	1,604	-	-	\$ 1,604	1,604
Building - idle	1,770	1,770	-	-	\$ 1,770	1,770
Buildings and Improvements	31,586	32,434	-	-	\$ 31,586	32,434
Buildings and Improvements under capital lease agreements	2,340	2,487	-	-	\$ 2,340	2,487
Leashold improvements	-	-	77	197	\$ 77	197
Equipment	1,105	1,141	1,764	1,301	\$ 2,869	2,442
Equipment under capital lease agreements	-	-	-	-	\$ -	-
Vehicles	2,316	1,644	-	-	\$ 2,316	1,644
Total Capital Assets	\$ 57,312	\$ 57,122	\$ 2,212	\$ 2,116	\$ 59,524	\$ 59,238

Major capital asset changes that occurred during 2017 include the following:

In Governmental Activities construction in progress has decreased \$0.18 million due to assets being placed in service. \$1.7 million of highway improvements and bridge replacements were added to the transportation network in FY 2017. Police squad vehicles were replaced and the Highway Department purchased several heavy duty vehicles. Regarding Business-Type Activities, the 911 System Fee Fund invested \$0.8 million in new communications equipment.

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

Long-term Liabilities

At the end of the current fiscal year, the County of Kankakee had total long-term liabilities outstanding of \$46.7 million. This encompasses approximately \$45.5 million outstanding long-term liabilities in governmental activities and \$1.2 million outstanding long-term liabilities in business-type activities. This represents a decrease of approximately \$3.7 million in governmental activities and a decrease of \$68,720 in business-type activities.

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

Exhibit 4

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Bonds - General Obligation	\$ 13,291	\$ 14,816	\$ -	\$ -	\$ 13,291	\$ 14,816
Capital Leases	1,789	1,438	-	-	\$ 1,789	\$ 1,438
Net Pension Liability	29,395	31,998	1,173	1,246	\$ 30,568	\$ 33,244
Compensated Absences	1,015	944	55	51	\$ 1,070	\$ 995
Total	\$ 45,490	\$ 49,196	\$ 1,228	\$ 1,297	\$ 46,718	\$ 50,493

Significant debt activity consisted of capital leases for police squad vehicles, corrections vehicles, and a coroner vehicle. The net pension liability decreased by \$2.6 million.

More detailed information about the County's long-term liabilities is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The major goal of the County's FY 2018 budget is to continue to provide services while decreasing expenditures to a level that will allow the County to bring the General Fund fund balance to a positive level. Accordingly, FY 2018 revenues and expenditures are budgeted at \$27.73 million, but budgeted expenditures include \$1.5 million in debt reduction. To meet these goals, the County continues to focus on maximizing its revenue to expenditure percentage, reducing costs via improved efficiencies, and reductions in staff as needed.

The revenue budget was increased from \$27.7 million to \$28.3 million which is roughly a \$600,000 dollar increase. This increase is largely attributed to an increase in inmate bed rentals. This shows the impact of the new Immigration and Customs Enforcement (ICE) program with their additional detainees. This along with an increase in property tax and zoning fees for solar farm applications led to the revenue budget increase.

Expenditure budgets experienced only modest change in most departments from the Final FY 2017 Budget with the exception of corrections which was increased due the increase in bed rentals.

Kankakee County's intergovernmental agreement with Will County for the River Valley Juvenile Justice Center will have an effect on the 2018 budget. The effect on the budget will be the payment of \$1 million.

The County's Finance Committee put a limit on credit card usage by employees and a stop to all non-essential spending in an attempt to further curb the County's financial difficulties. In 2017, the County introduced strict credit card usage language into the policy handbook, and turned off the cards for most non-department heads which has continued throughout the year.

Union contracts with FOP Sheriff and Maintenance ended November 30, 2015 and a resolution has been reached. The union contracts for Circuit Clerk, Recorder/Treasurer/Auditor, Coroner, and FOP Corrections ended November 30, 2016, and a resolution has been reached with all but the Circuit Clerk. Negotiations for the contract effective December 1, 2017 are ongoing with Probation

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

Another concern is the potential for the State to enact a property tax freeze for two years. Property tax dollars do not go to the State, but stay local to support the County, villages, local schools, libraries, and park districts. If the property tax freeze is enacted, Kankakee County will lose any potential growth in the CPI for two years on property taxes. Additionally, as Kankakee County is a tax-capped County, we will never be able to recoup those funds.

Outside consultants had completed an updated space needs study and comprehensive plan for County facilities in FY 2016. While it is evident that additional space is warranted, the County has pursued various cost effective methods to resolve these issues. In FY 2017, several department and facility moves have occurred. The Regional Office of Education has vacated its offices on the 4th and 6th floor of the administration building and has moved to a new location. Due to those moves, the Civil & Traffic Divisions of the State's Attorney's Office have moved to the 6th floor of the administration building, while the Criminal Division moved back to the previously vacated offices at the Courthouse. Additionally, the Veteran's Assistance Commission has moved from their office adjacent to the administration building on Schuyler Avenue to the vacant offices on the 4th floor of the administration building. Finally, the Treasurer's Office has moved to the 1st floor of the administration building from their previous location northwest of the administration building. These moves and transitions have been very successful. Many of the previous issues with the courthouse having deficiencies with the Americans with Disabilities Act were addressed in FY 2017. The remaining updates to the courthouse include the installation of a new ADA ramp and the accessibility renovations of the Courtroom #204 are being addressed. These are expected to be completed late 2018 into early 2019.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Kankakee County, Illinois
Statement of Net Position
November 30, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 8,225,207	\$ 1,818,688	\$ 10,043,895
Investments, at cost	5,427,609	1,980,421	7,408,030
Receivables, (net, where applicable of allowance for uncollectibles):			
Taxes, including interest, penalties and liens	21,133,953	-	21,133,953
Accounts	3,614,243	35,331	3,649,574
Loans	5,000	-	5,000
Internal balances	7,803	(7,803)	-
Due from other governments	3,152,944	764,785	3,917,729
Prepaid expenses	82,808	5,832	88,640
Inventory, at cost	444,935	-	444,935
Capital assets:			
Nondepreciable	4,872,510	370,637	5,243,147
Depreciable, net of accumulated depreciation	52,442,105	1,840,347	54,282,452
Other assets	245,022	-	245,022
Total assets	<u>99,654,139</u>	<u>6,808,238</u>	<u>106,462,377</u>
Deferred outflows of resources			
Deferred charge on debt refunding	543,240	-	543,240
Deferred outflows related to pensions	11,390,807	579,851	11,970,658
Total deferred outflows of resources	<u>11,934,047</u>	<u>579,851</u>	<u>12,513,898</u>
Liabilities			
Vouchers and accounts payable	3,263,629	341,057	3,604,686
Accrued wages and benefits	1,615,758	120,672	1,736,430
Unearned grant revenue	87,857	-	87,857
Noncurrent liabilities:			
Due within one year	1,969,429	20,134	1,989,563
Due in more than one year	43,520,298	1,208,638	44,728,936
Total liabilities	<u>50,456,971</u>	<u>1,690,501</u>	<u>52,147,472</u>
Deferred inflows of resources			
Property taxes related to a future period	20,782,285	-	20,782,285
Deferred inflows related to pensions	1,604,394	68,017	1,672,411
Total deferred outflows of resources	<u>22,386,679</u>	<u>68,017</u>	<u>22,454,696</u>
Net position			
Net investment in capital assets	42,883,908	2,210,984	45,094,892
Restricted for:			
Debt service	782,923	-	782,923
Capital projects	602,985	-	602,985
Other purposes (enabling legislation)	15,727,756	-	15,727,756
Unrestricted	(21,253,036)	3,418,587	(17,834,449)
Total net position	<u>\$ 38,744,536</u>	<u>\$ 5,629,571</u>	<u>\$ 44,374,107</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Activities
For the Year Ended November 30, 2017

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total Primary Government
Primary government:							
Governmental activities							
General government	\$ 7,826,225	\$ 3,072,423	\$ 202,250	\$ 475,000	\$ (4,076,552)		\$ (4,076,552)
Court services	8,254,672	2,310,556	3,100,298	-	(2,843,818)		(2,843,818)
Public safety	25,002,446	10,436,163	228,899	-	(14,337,384)		(14,337,384)
Health and sanitation	2,392,618	401,275	1,667,820	-	(323,523)		(323,523)
Transportation	6,317,221	56,629	430,281	208,356	(5,621,955)		(5,621,955)
Veterans administration	272,633	-	-	-	(272,633)		(272,633)
Economic development	2,779,290	-	2,720,611	-	(58,679)		(58,679)
Interest and fiscal charges	624,538	-	-	-	(624,538)		(624,538)
Total governmental activities	<u>53,469,643</u>	<u>16,277,046</u>	<u>8,350,159</u>	<u>683,356</u>	<u>(28,159,082)</u>		<u>(28,159,082)</u>
Business-type activities							
911 Emergency services	3,495,110	3,662,587	144,988	-		\$ 312,465	312,465
Animal control	327,076	315,726	51	-		(11,299)	(11,299)
Total business-type activities	<u>3,822,186</u>	<u>3,978,313</u>	<u>145,039</u>	<u>-</u>		<u>301,166</u>	<u>301,166</u>
Total primary government	<u>\$ 57,291,829</u>	<u>\$ 20,255,359</u>	<u>\$ 8,495,198</u>	<u>\$ 683,356</u>	<u>(28,159,082)</u>	<u>301,166</u>	<u>(27,857,916)</u>
General revenues:							
Taxes							
Property taxes					20,042,349	-	20,042,349
Sales and video gaming taxes					5,204,439	-	5,204,439
State income tax					2,635,887	-	2,635,887
Replacement and other taxes					2,770,138	-	2,770,138
Interest					95,716	9,395	105,111
Miscellaneous					423,565	-	423,565
Total general revenues					<u>31,172,094</u>	<u>9,395</u>	<u>31,181,489</u>
Change in net position					<u>3,013,012</u>	<u>310,561</u>	<u>3,323,573</u>
Net position - beginning					<u>35,731,524</u>	<u>5,319,010</u>	<u>41,050,534</u>
Net position - ending					<u>\$ 38,744,536</u>	<u>\$ 5,629,571</u>	<u>\$ 44,374,107</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Balance Sheet
Governmental Funds
November 30, 2017

	General Fund	Pension	County Highway	Other Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 361,442	\$ 297,552	\$ 1,582,928	\$ 5,938,551	\$ 8,180,473
Investments, at cost	18,628	-	1,263,555	4,145,426	5,427,609
Receivables (net of applicable allowances for estimated uncollectible amounts):					
Taxes, including interest, penalties, and liens	8,468,806	6,362,640	2,043,063	4,259,444	21,133,953
Accounts	3,010,406	127,756	76,502	176,403	3,391,067
Loans	-	-	-	5,000	5,000
Prepaid items	72,915	-	-	9,893	82,808
Due from other funds	108,885	552,724	94,751	5,212,248	5,968,608
Due from other governments	2,444,437	2,962	-	846,767	3,294,166
Inventory, at cost	6,935	-	306,006	131,994	444,935
Other assets	-	-	-	30,000	30,000
Total assets	<u>\$ 14,492,454</u>	<u>\$ 7,343,634</u>	<u>\$ 5,366,805</u>	<u>\$ 20,755,726</u>	<u>\$ 47,958,619</u>
Liabilities					
Vouchers and accounts payable	\$ 2,213,935	\$ 464,938	\$ 51,435	\$ 533,321	\$ 3,263,629
Accrued compensation	747,607	71,358	55,916	83,178	958,059
Due to other funds	5,782,911	-	-	177,894	5,960,805
Unearned grant revenue	48,765	-	-	39,092	87,857
Total liabilities	<u>8,793,218</u>	<u>536,296</u>	<u>107,351</u>	<u>833,485</u>	<u>10,270,350</u>
Deferred inflows of resources					
Property taxes related to a future period	8,329,930	6,256,695	2,008,504	4,187,156	20,782,285
Fund balances					
Non-spendable:					
Prepaid items	72,915	-	-	9,893	82,808
Inventory	6,935	-	306,006	92,902	405,843
Restricted for:					
General government	-	-	-	1,068,405	1,068,405
Debt service	-	-	-	782,923	782,923
Judiciary and court	-	-	-	1,307,738	1,307,738
Public safety	-	-	-	232,203	232,203
Health and welfare	-	-	-	2,412,325	2,412,325
Transportation	-	-	-	8,883,327	8,883,327
Retirement	-	550,643	-	-	550,643
Tort liability/claims	887,254	-	-	-	887,254
Public building commission	-	-	-	205,821	205,821
Capital projects	-	-	-	602,985	602,985
Assigned - transportation	-	-	2,944,944	-	2,944,944
Assigned - economic development	-	-	-	157,213	157,213
Unassigned	(3,597,798)	-	-	(20,650)	(3,618,448)
Total fund balances (deficits)	<u>(2,630,694)</u>	<u>550,643</u>	<u>3,250,950</u>	<u>15,735,085</u>	<u>16,905,984</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 14,492,454</u>	<u>\$ 7,343,634</u>	<u>\$ 5,366,805</u>	<u>\$ 20,755,726</u>	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds					57,314,615
Assets related to other post-employment benefits are not reported as assets in the funds					215,022
Deferred outflows/inflows related to pension and other long-term liabilities are not reported in governmental funds					10,329,653
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements					44,734
Long-term liabilities, including liabilities for retirement obligations, are not due and payable in the current period and therefore, are not reported as a fund liability in governmental funds					(45,489,727)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria					(575,745)
Net position of governmental activities					<u>\$ 38,744,536</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2017

	General Fund	Pension	County Highway	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 13,107,181	\$ 6,050,975	\$ 1,971,583	\$ 4,117,049	\$ 25,246,788
Intergovernmental	6,778,248	314,149	-	6,961,044	14,053,441
Charges for services	12,966,646	-	422,716	-	13,389,362
Licenses and permits	361,965	-	-	143,133	505,098
Fines and forfeits	778,044	-	-	1,770,866	2,548,910
Interest on investments	4,127	639	8,502	82,404	95,672
Miscellaneous	91,972	-	47,186	389,458	528,616
Total revenues	<u>34,088,183</u>	<u>6,365,763</u>	<u>2,449,987</u>	<u>13,463,954</u>	<u>56,367,887</u>
Expenditures:					
Current:					
General government	9,747,839	5,961,969	-	534,461	16,244,269
Judiciary and court related	5,183,627	-	-	758,877	5,942,504
Public safety	17,218,364	-	-	149,070	17,367,434
Health and welfare	-	-	-	2,319,640	2,319,640
Transportation	-	-	2,395,904	2,348,750	4,744,654
Economic development	-	-	-	2,770,611	2,770,611
Capital outlay	857,998	-	666,006	1,324,269	2,848,273
Debt service principal	60,329	-	-	1,636,098	1,696,427
Debt service interest	60,334	-	-	564,204	624,538
Total expenditures	<u>33,128,491</u>	<u>5,961,969</u>	<u>3,061,910</u>	<u>12,405,980</u>	<u>54,558,350</u>
Excess (deficiency) of revenues over (under) expenditures	<u>959,692</u>	<u>403,794</u>	<u>(611,923)</u>	<u>1,057,974</u>	<u>1,809,537</u>
Other financing sources (uses):					
Transfers in	131,063	-	-	185,250	316,313
Transfers out	(22,230)	-	-	(294,083)	(316,313)
Proceeds from long-term debt	536,950	-	-	-	536,950
Total other financing sources (uses)	<u>645,783</u>	<u>-</u>	<u>-</u>	<u>(108,833)</u>	<u>536,950</u>
Net change in fund balances	1,605,475	403,794	(611,923)	949,141	2,346,487
Fund balances (deficits), beginning	<u>(4,236,169)</u>	<u>146,849</u>	<u>3,862,873</u>	<u>14,785,944</u>	<u>14,559,497</u>
Fund balances (deficits), ending	<u>\$ (2,630,694)</u>	<u>\$ 550,643</u>	<u>\$ 3,250,950</u>	<u>\$ 15,735,085</u>	<u>\$ 16,905,984</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended November 30, 2017

Net change in fund balances - total governmental funds	\$ 2,346,487
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt, including premiums, is reflected as other financing sources on the fund level statements, but is reported as an addition to liabilities on the entity wide statements	(536,950)
The payment of principal on long-term debt is reflected as an expense on the fund level statements, but is reported as a reduction of liabilities on the entity wide statements	1,696,427
Amortization of premiums, discounts, and deferred charges on refunding is not reflected on the fund level statements, but is reported as an expense on the entity wide statements	(55,978)
The current period change in compensated absences does not require or provide current financial resources and, therefore, is not reported in governmental funds, but is reported as an expense on the entity wide statements	35,616
Change in pension and other postemployment benefits obligations is not reported on the fund level statements, but is reported on the entity wide statements	(290,691)
Depreciation on capital assets is not reflected on the fund level statements, but are reported as an expense on the entity wide statements	(3,172,188)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements	3,365,116
Internal service funds are presented as proprietary funds in the fund statements and as governmental activities in the entity wide statements	(52,010)
Full accrual accounting and modified accrual accounting use differing revenue and expense recognition criteria	(322,817)
Change in net position of governmental activities - entity wide statements	<u><u>\$ 3,013,012</u></u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2017

	Business-Type Activities - Enterprise Funds			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	Service Fund
Assets				
Current assets				
Cash	\$ 1,779,382	\$ 39,306	\$ 1,818,688	\$ 44,734
Investments	1,826,823	153,598	1,980,421	-
Accounts receivable	2,804	32,527	35,331	-
Due from other funds	-	170	170	-
Receivable from other governments	764,785	-	764,785	-
Prepaid expenses	5,832	-	5,832	-
Total current assets	4,379,626	225,601	4,605,227	44,734
Property and equipment				
Nondepreciable	255,637	115,000	370,637	-
Depreciable	7,427,412	131,102	7,558,514	-
Accumulated depreciation	(5,617,410)	(100,757)	(5,718,167)	-
Net property, plant, and equipment	2,065,639	145,345	2,210,984	-
Total assets	6,445,265	370,946	6,816,211	44,734
Deferred Outflows of Resources				
Deferred outflows of resources related to pensions	579,851	-	579,851	-
Liabilities				
Current liabilities				
Current portion - accrued sick time	20,134	-	20,134	-
Vouchers and accounts payable	327,091	13,966	341,057	-
Due to other funds	7,973	-	7,973	-
Accrued compensation and benefits	113,106	7,566	120,672	-
Total current liabilities	468,304	21,532	489,836	-
Long-term liabilities				
Accrued sick time	35,398	-	35,398	-
Net pension liability	1,173,240	-	1,173,240	-
Total long-term liabilities	1,208,638	-	1,208,638	-
Total liabilities	1,676,942	21,532	1,698,474	-
Deferred Inflows of Resources				
Deferred inflows of resources related to pensions	68,017	-	68,017	-
Net position				
Net investment in capital assets	2,045,505	145,345	2,190,850	-
Unrestricted	3,234,652	204,069	3,438,721	44,734
Total net position	\$ 5,280,157	\$ 349,414	\$ 5,629,571	\$ 44,734

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended November 30, 2017

	Business-Type Activities - Enterprise Funds			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	Service Fund
Operating revenues:				
Charges for services and other fees	\$ 3,658,572	\$ 311,208	\$ 3,969,780	\$ 232,680
Miscellaneous	4,015	4,518	8,533	-
Total operating revenues	<u>3,662,587</u>	<u>315,726</u>	<u>3,978,313</u>	<u>232,680</u>
Operating expenses:				
Personal services	2,477,954	222,207	2,700,161	420,228
Contractual services	181,112	30,358	211,470	-
Supplies and materials	52,477	18,553	71,030	-
Other services and charges	106,226	25,080	131,306	-
Depreciation expense	536,775	7,113	543,888	-
Total operating expenses	<u>3,354,544</u>	<u>303,311</u>	<u>3,657,855</u>	<u>420,228</u>
Operating income (loss)	<u>308,043</u>	<u>12,415</u>	<u>320,458</u>	<u>(187,548)</u>
Nonoperating revenue (expense):				
Interest income	8,097	1,298	9,395	98
Grant revenue	144,988	51	145,039	-
Grant pass-through	(28,891)	-	(28,891)	-
Net nonoperating revenue (loss)	<u>124,194</u>	<u>1,349</u>	<u>125,543</u>	<u>98</u>
Change in net position	432,237	13,764	446,001	(187,450)
Net position, beginning of year	<u>4,847,920</u>	<u>335,650</u>	<u>5,183,570</u>	<u>232,184</u>
Net position, end of year	<u>\$ 5,280,157</u>	<u>\$ 349,414</u>	<u>\$ 5,629,571</u>	<u>\$ 44,734</u>
Reconciliation to business-type activities in the statement of activities:				
Change in net position - enterprise funds			\$ 446,001	
Internal service fund activity allocable to enterprise funds			<u>(135,440)</u>	
Change in net position of business-type activities on the statement activities			<u>\$ 310,561</u>	

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2017

	Business-Type Activities - Enterprise Funds			Internal
	911 System Fee Fund	Other Enter- prise Funds	Total	Service Fund
Cash flows from operating activities:				
Receipts from customers	\$ 3,799,218	\$ 315,992	\$ 4,115,210	\$ -
Receipts from interfund services provided	-	-	-	232,680
Other receipts	4,015	4,569	8,584	-
Payments to suppliers	(1,126,697)	(69,416)	(1,196,113)	-
Payments to employees	(1,826,706)	(221,503)	(2,048,209)	(426,210)
Payments for interfund services provided	(55,377)	(3,846)	(59,223)	-
Net cash provided (used) by operating activities	<u>794,453</u>	<u>25,796</u>	<u>820,249</u>	<u>(193,530)</u>
Cash flows from capital and related financing activities:				
Net capital grant receipts	116,097	-	116,097	-
Purchase of property and equipment	(520,285)	-	(520,285)	-
Net cash flows provided (used) by capital and related financing activities	<u>(404,188)</u>	<u>-</u>	<u>(404,188)</u>	<u>-</u>
Cash flows from investing activities:				
Purchase of investments	(1,021,726)	-	(1,021,726)	-
Sale of investments	1,018,670	-	1,018,670	-
Interest receipts	3,551	1,298	4,849	98
Loan payments from other governments	73,705	-	73,705	-
Net cash flows provided (used) by investing activities	<u>74,200</u>	<u>1,298</u>	<u>75,498</u>	<u>98</u>
Net increase (decrease) in cash and cash investments	464,465	27,094	491,559	(193,432)
Cash and cash investments, beginning of year	1,314,917	165,810	1,480,727	238,166
Cash and cash investments, end of year	<u>\$ 1,779,382</u>	<u>\$ 192,904</u>	<u>\$ 1,972,286</u>	<u>\$ 44,734</u>
Reported on balance sheet as cash	1,779,382	39,306	1,818,688	44,734
Included in balance sheet investments	-	153,598	153,598	-
	<u>\$ 1,779,382</u>	<u>\$ 192,904</u>	<u>\$ 1,972,286</u>	<u>\$ 44,734</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 308,043	\$ 12,415	\$ 320,458	\$ (187,548)
Adjustments to reconcile net income to net cash provided from operating activities:				
Depreciation expense	536,775	7,113	543,888	-
Change in assets and liabilities:				
(Increase) decrease in receivables and prepaid expenses	141,338	4,835	146,173	-
(Increase) decrease in deferred outflows of resources	98,898	-	98,898	-
(Increase) decrease in internal balances	7,973	(112)	7,861	-
Increase (decrease) in accrued salaries and benefits	16,793	704	17,497	-
Increase (decrease) in payables and other liabilities	(333,618)	841	(332,777)	(5,982)
Increase (decrease) in deferred inflows of resources	18,251	-	18,251	-
Net cash provided by operating activities	<u>\$ 794,453</u>	<u>\$ 25,796</u>	<u>\$ 820,249</u>	<u>\$ (193,530)</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2017

	Private Purpose Trust Funds	Agency Funds
Assets		
Cash	\$ 1,518,214	\$ 5,674,996
Investments, at cost	1,730,432	169,243
Receivables:		
Accounts receivable	-	17,224
Due from County	-	325,000
Due from other governments	125,857	-
Total assets	<u>\$ 3,374,503</u>	<u>\$ 6,186,463</u>
Liabilities and Net Position		
Liabilities		
Vouchers payable	\$ 332	\$ 7,184
Due to:		
Other governments	-	3,785,094
Others	-	2,394,185
Total liabilities	<u>332</u>	<u>6,186,463</u>
Net Position		
Restricted for other purposes	<u>3,374,171</u>	<u>-</u>
Total net position	<u>3,374,171</u>	<u>-</u>
Total liabilities and net position	<u>\$ 3,374,503</u>	<u>\$ 6,186,463</u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended November 30, 2017

	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental	\$ 1,460,343
Miscellaneous	1,555,593
Interest	<u>9,268</u>
Total additions	<u>3,025,204</u>
Deductions:	
Transportation	1,399,618
Other	1,163,851
Other services and charges	<u>-</u>
Total deductions	<u>2,563,469</u>
Change in net position	461,735
Net position, beginning of year	<u>2,912,436</u>
Net position, end of year	<u><u>\$ 3,374,171</u></u>

See accompanying notes to the basic financial statements.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 1 – The Financial Reporting Entity

Kankakee County, Illinois is a municipal corporation formed in 1853 operating under the county board form of government. The Board consists of twenty-eight members and is the legal and executive body of the County. In addition, there are eight other elected administrative officials, each of whom is independent as set forth in Illinois law. These officials are Clerk of Courts, Auditor, Coroner, Prosecuting Attorney, Recorder, Sheriff, Treasurer and County Clerk.

The County's basic financial statements include accounts of all officials described above and all other County operations. The County's major operations include human services, social and economic development services, certain health care and community assistance services, public safety, a civil and criminal justice system, road and bridge maintenance and general administrative services.

Component Units: As required by accounting principles generally accepted in the United States of America (GAAP), the financial statements of the reporting entity include those of Kankakee County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 61, in defining the reporting entity. Component units are legally separate organizations for which the elected officials of the County are financially accountable. Organizations, for which the County is accountable because it appoints a majority of the voting board but is not financially accountable for its operations, are related organizations. Financial information of component units is blended with that of Kankakee County where, among other criteria, the nature of services rendered by the component unit is almost exclusively for the benefit of the County, the governing body of the component unit is substantially the same as that of the County, or the total outstanding debt of the component unit is expected to be repaid entirely or almost entirely with County resources. Component unit financial information that is not blended with that of the County is discretely presented in a separate column on the County's government wide financial statements. A general description of the component units and related organizations follows:

Component Units – Blended

The Kankakee County Public Building Commission is a separate municipal corporation created for the purpose of acquiring or enhancing public buildings or facilities. The Commissioners are appointed by and serve at the pleasure of the Chairman of the County Board. Because the Commission's outstanding debt is expected to be repaid by County resources, the County includes the Commission in its financial statements as a blended component unit. The County Board is not financially responsible for obligations of the Commission unless any such improvements are for its benefit. The Commission's administrative transactions are accounted for in the Public Building Commission Fund, a special revenue fund. The Commission's debt activity is accounted for in the Public Building Commission - Health Department Fund, a debt service fund. Separate financial statements can be obtained from the Kankakee County Finance Department at 189 East Court Street in Kankakee, Illinois.

Related Organizations

The Cooperative Extension Services of the College of Agriculture, of the University of Illinois operate in counties where extension councils have been established to disseminate information on subjects related to agriculture and home economics and other University programs. Oversight is provided by extension councils which derive their duties and powers from the Board of Trustees of the University of Illinois. Extension service programs and related local funding are coordinated by an extension board numbering at least seven comprised of four members from the Extension Council and three from the County Board. The County extends taxes to finance operations of the Extension Service. The County is not financially responsible for any part of the Extension Services' operations except as it may choose to be.

The County is obligated under state statute to provide its portion of the costs of secretarial service, office space, and other expenses necessarily incurred in the operation of the office of the Iroquois-Kankakee Regional Office of Education. Through fiscal year 2016, the Iroquois-Kankakee Regional Office (ROE) was located in the County's administrative building. During fiscal year 2017, the ROE provided funds for the purchase of a separate building for operations. The County has the title for the building and will provide financial support for maintenance and utilities if necessary.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 1 – The Financial Reporting Entity (Continued)

The County Board Chairman appoints 50% or more of the board members of numerous entities. These entities are separate legal entities and they have no financial accountability to the County; therefore, these entities are not included in these financial statements.

Related organizations are not included in the financial statements of the County.

Joint Ventures

The County is a participant with Will County in a joint venture to operate a juvenile justice center under an intergovernmental agreement, with operating responsibility vested principally in Will County. The facility is leased from the Will County Public Building Commission for a period of 30 years by the joint venture. Operation of the facility is under the responsibility of the Chief Judge of the 12th Judicial Circuit (Will County) with advice of the Chief Judge of the 21st Judicial Circuit (Kankakee County). Each party to the agreement is responsible for their respective share of expenses in proportion to beds leased, which amounts to 25% for Kankakee County. In May 2018, the two Counties agreed to terms to change the facility's ownership to Will County. See Note 8 for information on lease obligations.

Note 2 – Basis of Presentation

Government-wide Financial Statements - The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise the primary government is reported separately from certain component units for which the primary government is financially accountable. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities displays the direct expenses of a given function or segment and the associated program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements - The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental, proprietary and fiduciary activities. These statements present each major fund as a separate column on the fund financial statements and all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The County has presented the following major governmental funds:

General – This is the primary operating fund of the County and includes the Tort Fund of the County. It accounts for all financial resources not accounted for or reported in another fund.

Pension – This fund is used to account for and report property tax revenues restricted for employee pension costs.

County Highway Fund – This fund is used to account for and report operations to improve, repair and maintain all County highways. Its revenues consist primarily of property taxes and charges for fuel and other services.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 2 – Basis of Presentation (Continued)

Proprietary funds are used to account for those activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

Internal service funds are used to account for those operations which provide benefits to other funds, departments, or agencies of the primary government. The County's internal service fund accounts for health insurance reimbursement services provided to departments on a cost reimbursement basis. Although the County's internal service fund is reported as a proprietary fund in the fund financial statements, it is incorporated into both the governmental and business-type activities in the government-wide financial statements.

The County has presented the following major proprietary fund:

911 System Fee Fund – This fund is used to account for emergency dispatch services to residents of the County, for both county services and services provided by other units of local government.

Additionally, the government reports the following fiduciary fund types:

Private purpose trust funds – These funds report trust arrangements under which principal and income benefit individuals, private organizations or other governments including taxes, bonds and other receipts held for others.

Agency funds – These funds are custodial in nature and account for funds that the County holds for others in an agency capacity including taxes, fines and fees, and other receipts.

Note 3 – Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with GAAP for local government units as prescribed in statements and interpretations issued by GASB and other recognized authoritative sources.

Adoption of Accounting Principles: Effective December 1, 2016, the County implemented GASB Statement No. 77 *Tax Abatement Disclosures*.

Measurement Focus and Basis of Accounting: The government-wide financial statements and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or non-current) are included on the balance sheet, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes and special assessments. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital leases are reported as other financing sources.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 3 – Summary of Significant Accounting Policies (Continued)

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

Budgetary Accounting and Control: The County adopts an annual budget and appropriation ordinance in accordance with Illinois law. The budget covers the fiscal year ending November 30, and is available for public inspection at least fifteen days prior to final adoption. The budget document is prepared for all budgetary funds using the modified accrual basis with some exceptions regarding charges for services. Once the county budget has been adopted, no further appropriations shall be made during the year, except in the event of an immediate emergency at which time the County Board by a two-thirds vote may make appropriations in excess of those authorized in the original budget. The original budget and all budgetary amendments and supplemental appropriations necessary during the year are included in the final budget amounts presented in the budget-to-actual comparisons.

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

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

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

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

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

Inventory	\$444,935
Unearned grant revenues related to inventory	<u>(39,092)</u>
Nonspendable fund balance	<u>\$405,843</u>

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 3 – Summary of Significant Accounting Policies (Continued)

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

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

Deferred Outflows of Resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has two items that meet this criterion, unamortized bond refunding charges and deferred outflows related to pensions.

Compensated Absences: Only vested or accumulated vacation/sick leave that is due is reported as an expenditure and a fund liability of the governmental fund that will pay it. In the government-wide financial statements and proprietary fund types, vested or accumulated vacation/sick leave is recorded as an expense and liability as the benefits accrue to employees. No liability is recorded for nonvesting, accumulating rights to receive vacation/sick leave benefits; however, a liability is recognized for that portion of accumulating vacation/sick leave benefits that is estimated will be taken as “terminal leave” prior to retirement. County policy states that an employee must use each year’s vacation days during the year. Sick and extended illness days may be accumulated to a total of 120 days per employee with no amount payable upon separation from service. Under collective bargaining agreements covering certain employees in the departments of County Sheriff, Corrections, Coroner, Circuit Clerk, Health, County Recorder, County Treasurer, County Auditor, Maintenance, and the Emergency Telephone System Board, a percentage of accumulated sick days may be paid or credited for retirement purposes at levels ranging from 80 to 120 days. The County’s policy is to pay on the last-in, first-out method.

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

Deferred Inflows of Resources: In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has two items that qualify for reporting in this category, property taxes levied for a future period and deferred inflows related to pensions.

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

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

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

Minimum unassigned fund balance - In fiscal year 2013, the County adopted a minimum fund balance policy for its General Fund. By November 30, 2018, the County is to achieve a minimum unassigned fund balance in its General Fund of 20% of the subsequent years' budgeted expenditures and outgoing transfers.

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

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

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

Unrestricted Net Position: typically includes unrestricted liquid assets.

Property Taxes: The County is responsible for the assessment and collection of property taxes for all jurisdictions including the schools and special districts within the County. The County levies property taxes annually on or before the last Tuesday in December based on the assessed valuation determined in April of the same year. Property tax payments are due in two equal installments, usually in June and September, with the first installment being due no earlier than 30 days from date of mailing. Tax bills are generally mailed in May. Distributions to the County and other districts are made shortly thereafter. Property taxes become a lien on the property on January 1. Taxes receivable at November 30 that are intended to finance the subsequent fiscal year are classified as deferred inflows of resources. The 2016 tax levy collected in 2017 was recorded as revenue during this fiscal year.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 3 - Summary of Significant Accounting Policies (Continued)

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

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

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

Note 4 – Deposits and Investments

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

	<u>% of Portfolio</u>	<u>Carrying Value</u>
Certificates of Deposit – at amortized cost	42.81%	\$3,984,434
Illinois Funds Money Market	57.19%	<u>5,323,271</u>
		<u>\$9,307,705</u>
Investments reported on:		
Statement of Net Position	\$7,408,030	
Statement of Fiduciary Net Position:		
Private Purpose Trust	1,730,432	
Agency	<u>169,243</u>	
	<u>\$9,307,705</u>	

The Illinois Funds Money Market Fund is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds Money Market Fund uses amortized cost, which is the share price, to value portfolio assets and follows the criteria for GASB Statement No. 79 for use of amortized cost. Illinois Funds Money Market Fund does not place any limitations or restrictions on withdrawals. Illinois Funds Money Market Fund has a credit rating of AAAM from Standard & Poor’s (S&P). Illinois Funds Money Market Fund invests in a high quality portfolio of debt securities, money market funds and commercial paper rated in one of the two highest rating categories by S&P with a maximum final maturity of 270 days. These investments are legally permissible for local governments in the state. Audited financial statements for the Illinois Funds are available at www.illinoistreasurer.gov.

Credit Risk. The County’s cash and investments are subject to credit risk (the risk that an issuer or counterparty to an investment will not fulfill its obligation). State law requires public funds to be invested within the guidelines set forth in the Public Funds Investment Act (30 ILCS/235). The County’s investment policy conforms to these state statutes and does not further limit its investment choices.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 4 – Deposits and Investments (Continued)

Custodial Credit Risk – Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral or additional insurance in the event of default or failure of the financial institution holding the funds. As of November 30, 2017, the County's deposits were either insured or collateralized with collateral held by the County's agent in the County's name.

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

As of November 30, 2017, the County had \$947,524 of overnight repurchase agreements. The underlying securities are held by the investments' counterparties, not in the name of the County.

Concentration of Credit Risk. The County's investment policy states investments shall be diversified to avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions.

Interest Rate Risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the County's policy states investments shall provide sufficient liquidity to meet all operating requirements that may be reasonably anticipated.

Note 5 - CDAP Loans Receivable

The CDAP Loan Program is designed to assist Kankakee County in attracting or expanding local industry. The program provides grants and low interest loans to projects that create or retain jobs primarily for low to moderate-income workers.

In accordance with the Illinois Department of Commerce and Economic Opportunity, Community Development Assistance Program, the County has the following Community Development loans outstanding.

	Balances November 30, 2016	Repayments	Charged Off	Balances November 30, 2017
Accion	\$ 75,000	\$75,000	\$ -	\$ -
Main Street Momence	50,000	-	50,000	-
Pembroke Township	45,645	-	-	45,645
Total	170,645	75,000	50,000	45,645
Less allowance for uncollectible amounts:	(40,645)	-	-	(40,645)
CDAP loans, net	<u>\$130,000</u>	<u>\$75,000</u>	<u>\$50,000</u>	<u>\$ 5,000</u>

The County has security agreements of perfected second position and personal guarantees or assignments of life insurance policies to be used as collateral on all CDAP loans. The allowance for loan losses reflects amounts estimated to be unrecoverable.

The County granted \$150,000 to Momence Packing for assistance to reconstruct Mechanic Street. The agreement called for Momence Packing to create a minimum of 10 full-time positions by December 8, 2017.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 6 – Capital Assets

Capital asset activity for the year ended November 30, 2017 was as follows:

	Balances November 30, 2016	Additions	Retirements and Reclassifications	Balances November 30, 2017
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,040,731	\$ -	\$ -	\$ 1,040,731
Construction in progress	640,080		182,638	457,442
Intangible assets	1,604,337	-	-	1,604,337
Building – idle	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total	<u>5,055,148</u>	<u>-</u>	<u>182,638</u>	<u>4,872,510</u>
Capital assets being depreciated:				
Transportation network	35,065,121	1,704,109	-	36,769,230
Buildings and improvements	50,891,463	475,000	-	51,366,463
Buildings and improvements under capital lease agreements	5,180,000	-	-	5,180,000
Equipment	11,082,792	244,983	144,890	11,182,885
Vehicles	<u>6,586,565</u>	<u>1,123,662</u>	<u>475,331</u>	<u>7,234,896</u>
Total capital assets being depreciated	<u>108,805,941</u>	<u>3,547,754</u>	<u>620,221</u>	<u>111,733,474</u>
Less accumulated depreciation for:				
Transportation network	20,704,247	971,683	-	21,675,930
Buildings and improvements	18,457,600	1,322,799	-	19,780,399
Buildings and improvements under capital lease agreements	2,693,273	145,970	-	2,839,243
Equipment	9,941,513	280,520	144,890	10,077,143
Vehicles	<u>4,942,769</u>	<u>451,216</u>	<u>475,331</u>	<u>4,918,654</u>
Total accumulated depreciation	<u>56,739,402</u>	<u>3,172,188</u>	<u>620,221</u>	<u>59,291,369</u>
Governmental activity capital assets, net	<u>\$ 57,121,687</u>	<u>\$ 375,566</u>	<u>\$ 182,638</u>	<u>\$ 57,314,615</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 146,013	\$ -	\$ -	\$ 146,013
Construction in progress	<u>472,185</u>	<u>224,624</u>	<u>472,185</u>	<u>224,624</u>
Total	<u>618,198</u>	<u>224,624</u>	<u>472,185</u>	<u>370,637</u>
Capital assets being depreciated:				
Equipment	6,779,295	886,147	304,205	7,361,237
Leasehold improvements	<u>197,277</u>	<u>-</u>	<u>-</u>	<u>197,277</u>
Total	<u>6,976,572</u>	<u>886,147</u>	<u>304,205</u>	<u>7,558,514</u>
Less accumulated depreciation for:				
Equipment	5,365,921	535,916	304,205	5,597,632
Leasehold improvements	<u>112,564</u>	<u>7,971</u>	<u>-</u>	<u>120,535</u>
Total accumulated depreciation	<u>5,478,485</u>	<u>543,887</u>	<u>304,205</u>	<u>5,718,167</u>
Business-type activity capital assets, net	<u>\$ 2,116,285</u>	<u>\$ 566,884</u>	<u>\$ 472,185</u>	<u>\$ 2,210,984</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 6 – Capital Assets (Continued)

Depreciation for the year ended November 30, 2017, was charged as follows to the following functions:

Governmental activities:	
General government	\$ 58,419
Court services	206,023
Public safety	1,503,634
Health and sanitation	68,661
Transportation	1,332,112
Veterans administration	3,339
Total governmental activities	<u>\$3,172,188</u>
Business-type activities:	
911 Emergency services	\$ 536,775
Animal control	7,113
Total business-type activities	<u>\$ 543,888</u>

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

Note 7 – Long-Term Liabilities

Long-term liabilities consists of the following:

Bonds:

Taxable General Obligation Bonds (Alternate Revenue Source), Series 2009, (Build America Bonds - Direct Payment) dated September 15, 2009, in the original issue amount of \$3,500,000, provide for serial retirement of principal beginning January 15, 2011 through 2022 with Term Bonds due January 15, 2024, 2026, 2028 and 2030; and interest payable January 15 and July 15 of each year beginning January 15, 2010 at rates of 1.85% to 6.2%, secured by court fee revenues of the Circuit Clerk Automation and Document Storage Funds, and a property tax levy, if necessary. The purpose of this bond issue was to fund the integrated justice information system. The outstanding principal balance at November 30, 2017 was \$2,550,000.

Bond Series 2009 is a Build America Bond, on which up to 35% of the interest paid is refundable to the County by the federal government. The refunds are recorded as revenues at the time of receipt. During fiscal year 2017, \$47,960 (32.6%) of interest was refunded to the County, and a cumulative amount of \$434,512 has been received through November 30, 2017.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 dated June 15, 2011, in the original issue amount of \$6,600,000 provide for serial retirement of principal beginning December 1, 2012 through 2024, and interest payable December 1 and June 1 of each year beginning December 1, 2011 at rates of 2.0% to 4.2%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund Series 2005A Debt Certificates, which were originally issued to fund the acquisition of real property and the construction of public safety facilities. The outstanding principal balance at November 30, 2017 was \$3,975,000.

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012 dated April 24, 2012, in the original issue amount of \$3,690,000 provide for serial retirement of principal payable on December 1 each year for 2012 through 2024, and interest payable December 1 and June 1 each year, beginning December 1, 2012 at rates of 2.0% to 3.25%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$3,395,000 of Series 2004 Debt Certificates, which were originally issued to fund the construction of public safety facilities. The outstanding principal balance at November 30, 2017 was \$2,580,000.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 7 – Long-Term Liabilities (Continued)

General Obligation Refunding Bonds (Alternate Revenue Source), Series 2012A dated December 13, 2012, in the original issue amount of \$5,395,000 provide for serial retirement of principal payable on December 1 each year for 2013 through 2024, and interest payable December 1 and June 1 each year, beginning June 1, 2013 at rates of 2.0% to 2.5%, secured by inmate housing fees of the General Fund, and a property tax levy, if necessary. The purpose of this bond issue was to provide monies to advance refund \$4,850,000 of Series 2005B Debt Certificates, which were originally issued to fund the construction of public safety facilities. The outstanding principal balance at November 30, 2017 was \$4,080,000.

The County did not abate the levy for tax year 2016 for the above bonds.

Changes in long-term liabilities are as follows:

	Balances November 30, 2016	Additions	Reductions	Balances November 30, 2017	Due Within One Year
Governmental Activities:					
Bonds – General Obligation –					
Alternate revenue source	\$14,695,000	\$ -	\$(1,510,000)	\$13,185,000	\$1,555,000
Plus issuance premiums	<u>120,573</u>	<u>-</u>	<u>(14,255)</u>	<u>106,318</u>	<u>-</u>
Total bonds – general obligation	<u>14,815,573</u>	<u>-</u>	<u>(1,524,255)</u>	<u>13,291,318</u>	<u>1,555,000</u>
Capital leases (Note 8)	<u>1,438,424</u>	<u>536,950</u>	<u>(186,427)</u>	<u>1,788,947</u>	<u>295,052</u>
Net pension liability (Note 10)	<u>31,997,796</u>	<u>29,248</u>	<u>(2,632,514)</u>	<u>29,394,530</u>	<u>-</u>
Compensated absences	<u>944,173</u>	<u>280,870</u>	<u>(210,111)</u>	<u>1,014,932</u>	<u>119,377</u>
Total Governmental Activities	<u>\$49,195,966</u>	<u>\$ 847,068</u>	<u>\$(4,553,307)</u>	<u>\$45,489,727</u>	<u>\$1,969,429</u>
Business-Type Activities:					
Net pension liability (Note 10)	\$ 1,246,281	\$ -	\$ (73,041)	\$ 1,173,240	\$ -
Compensated absences	<u>51,211</u>	<u>52,452</u>	<u>(48,131)</u>	<u>55,532</u>	<u>20,134</u>
Total Business-Type Activities	<u>\$ 1,297,492</u>	<u>\$ 52,452</u>	<u>\$(121,172)</u>	<u>\$ 1,228,772</u>	<u>\$ 20,134</u>
Total Governmental Activities and Business-Type Activities	<u>\$50,493,458</u>	<u>\$ 899,520</u>	<u>\$(4,674,479)</u>	<u>\$46,718,499</u>	<u>\$1,989,563</u>

As of November 30, 2017, the County was obligated to make payments of principal and interest as follows:

For fiscal years ending November 30,	Governmental Activities – Outstanding Bond Issues		
	Principal	Interest	Total
2018	\$ 1,555,000	\$ 458,372	\$ 2,013,372
2019	1,605,000	414,394	2,019,394
2020	1,635,000	368,820	2,003,820
2021	1,690,000	316,286	2,006,286
2022	1,745,000	260,795	2,005,795
2023-2027	4,260,000	525,922	4,785,922
2028-2030	<u>695,000</u>	<u>65,340</u>	<u>760,340</u>
	<u>\$13,185,000</u>	<u>\$2,409,929</u>	<u>\$15,594,929</u>
For fiscal years ending November 30,	Governmental Activities – Capital Leases		
	Principal	Interest	Total
2018	\$ 295,052	\$ 75,540	\$ 370,592
2019	304,197	62,771	366,968
2020	261,305	49,730	311,035
2021	149,644	41,006	190,650
2022	142,961	34,469	177,430
2023-2026	<u>635,788</u>	<u>71,991</u>	<u>707,779</u>
	<u>\$ 1,788,947</u>	<u>\$ 335,507</u>	<u>\$ 2,124,454</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 7 – Long-Term Liabilities (Continued)

The total interest incurred for short-term and long-term debt for the year ended November 30, 2017 was \$624,538, all of which was charged to expense.

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

Defeased Debt Certificates

In prior years, bonds were issued to refund debt certificates. The proceeds of these bonds were placed in escrow held by a third party to generate resources for all future debt service payments of the refunded debt certificates. The refunded debt certificates are considered defeased, and the liability was removed from the County's statement of net position. The remaining balances of the defeased Series 2005A debt certificates, Series 2004 debt certificates, and Series 2005B debt certificates as of November 30, 2017 were \$4,410,000, \$2,825,000 and \$3,950,000, respectively.

Note 8 – Leases

The County has entered into various leasing arrangements for facilities that contribute to its ability to provide needed governmental services. Under accounting principles generally accepted in the United States of America, leases that transfer ownership at their conclusion or are otherwise tantamount to a transfer of property rights over the estimated service life of the underlying leasehold are accorded treatment similar to asset purchases. Those that do not are considered operating leases. Following are significant leasing arrangements in effect as of November 30, 2017.

Operating Leases

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

Future minimum rental commitments for this lease as of November 30, 2017 are as follows:

	<u>ETSB Fund</u>
2018	\$ 21,576
2019	21,576
2020	21,576
2021	21,576
2022	21,576
2023-2027	<u>95,294</u>
	<u>\$203,174</u>

Rent expenditures/expenses for operating leases for year ended November 30, 2017 were \$21,576 in the 911 System Fee Fund; rent income for operating leases was \$21,576 in the Health Fund.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 8 - Leases (Continued)

Capital Leases – River Valley Juvenile Justice Center Facilities

In October 1996 the County, together with Will County, Illinois, entered into a 30-year non-cancellable lease agreement ending October 15, 2026 with the Will County Public Building Commission for a 100 bed county shelter care and detention home for minors. Kankakee County leases 25 beds and Will County leases 75. This facility is financed by revenue bonds issued by the Will County Public Building Commission.

For years 2017 through 2026, rental payments will be determined through negotiation. The County is not liable for any lease payments attributable to that portion of the facility leased by Will County. Payment for the 2017 rent expense of approximately \$1,529,000 was made from excess reserves paid by Kankakee County in previous years.

In May 2018, the Counties agreed to terms to turn over the facility's ownership to Will County. Kankakee County will receive \$1,000,000 in cash and approximately \$3,000,000 in credit to be applied to future rental expense through November 30, 2022. At that time, any remaining balance will be paid to Kankakee County. The County has \$2,760,000 of capital assets related to the Detention Center that will be removed from the County's Statement of Net Position in fiscal year 2018.

Capital Leases - Health Department Facilities

In January 2002, the County entered into a lease agreement with the Kankakee County Public Building Commission and an intergovernmental agreement with the Kankakee County Public Health Department for the lease of facilities to be occupied by the Health Department. In January 2007, the lease was amended due to the refunding of the underlying bonds issued by the Kankakee County Public Building Commission. The lease is for a period of 20 years beginning November 1, 2007 and provides for annual rents ranging from \$175,335 to \$185,570 with an effective interest rate of 4.426%.

The Health Department's share of the lease payments due the Kankakee County Public Building Commission, amounting to 88% of the total requirements of the lease, is paid to the County of Kankakee which then remits 100% of the payment required to the Building Commission. The payments are recorded as transfers to the Public Building Commission-Health Department Fund from the Health Fund and General Fund in proportion to their respective obligations for lease payments. The lease is considered a general obligation alternate bond and is secured by various revenues of the County Health Department. Upon payment of all lease rentals, the Public Building Commission shall transfer fee simple title to the Health Department provided that the Health Department is authorized by law to take such title. If transfer is not then permitted, title shall be transferred to Kankakee County.

Subsequent to execution of this lease, the Kankakee County Emergency Telephone System Board was added as a party to the intergovernmental agreement to lease 5,285 square feet of space subject to the aforementioned lease. The intergovernmental agreement provides for, among other things, the Kankakee County Emergency Telephone System Board to pay annual rent in the amount of \$21,762 (see above operating lease information) to the Kankakee County Public Health Department.

Capital Leases – Equipment

The County leases vehicles and related equipment under capital lease arrangements with lease periods of 33 months. The leases are structured with quarterly payments with interest rates from 4.10% to 5.15%. This leased equipment serves as collateral on the debt. As of November 30, 2017, the gross amount of vehicles recorded under capital leases is \$536,405 with accumulated amortization of \$12,896.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 8 - Leases (Continued)

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

	Governmental Activities		
	Kankakee County Public Building Commission	Equipment	Total
For fiscal years ended November 30,			
2018	\$ 185,570	\$185,022	\$ 370,592
2019	180,570	186,398	366,968
2020	185,570	125,465	311,035
2021	185,170	5,480	190,650
2022	177,430	-	177,430
2023-2026	<u>707,779</u>	<u>-</u>	<u>707,779</u>
Total minimum lease payments	1,622,089	502,365	2,124,454
Less: Amount representing interest	<u>(305,247)</u>	<u>(30,260)</u>	<u>(335,507)</u>
Present value of net minimum lease payments	<u>\$1,316,842</u>	<u>\$472,105</u>	<u>\$1,788,947</u>

Note 9 – Short-Term Debt

Short-term debt provides financing for governmental activities. In January 2017, the County issued \$2,000,000 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2017 and \$1,000,000 Tax-Exempt Tort Purpose Tax Anticipation Warrants 2017 with interest rates of 3.25% due by September 28, 2017. The following is a summary of changes in short-term debt for the year ended November 30, 2017:

	<u>General Fund</u>	<u>Tort Fund</u>
Balance December 1, 2016	\$ -0-	\$ -0-
Increases	2,000,000	1,000,000
Decreases	<u>(2,000,000)</u>	<u>(1,000,000)</u>
Balance November 30, 2017	<u>\$ -0-</u>	<u>\$ -0-</u>
Interest paid	<u>\$ 38,964</u>	<u>\$ 19,672</u>

Note 10 - Retirement Plans

IMRF Plan Description

The County's defined benefit pension plans for regular employees, Elected County Officials, and Sheriff's Law Enforcement Personnel provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 10 –Retirement Plans (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amounts, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2016, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>ECO</u>	<u>SLEP</u>
Retirees and beneficiaries currently receiving benefits	299	15	63
Inactive Plan Members entitled to but not yet receiving benefits	291	1	11
Active Plan Members	<u>386</u>	<u>0</u>	<u>45</u>
Total	<u>976</u>	<u>16</u>	<u>119</u>

Contributions

As set by statute, the County's Regular Plan Members, ECO members, and SLEP members are required to contribute 4.5%, 7.5% and 7.5%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2017 were 12.81%, 417.14%, and 32.84%, respectively. For the fiscal year ended November 30, 2017, the County contributed \$2,878,094, \$-0-, and \$1,183,073, respectively to the plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute. At November 30, 2017, there were outstanding payables for legally required contributions to the plan of \$407,216.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 10 –Retirement Plans (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study of the period 2011 to 2013.
- The IMRF specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2016:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	38%	6.85%
International Equities	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
Cash Equivalents	1%	2.25%
Total	100%	

Single Discount Rate

For the Regular, ECO, and SLEP Plans, Single Discount Rates of 7.50% was used to measure the total pension liabilities. The projection of cash flow used to determine this Single Discount Rate assumed that the plans members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.78%, and the resulting single discount rate is 7.50%.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 10 –Retirement Plans (Continued)

Changes in the Net Pension Liability – Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2015	<u>\$92,662,672</u>	<u>\$76,413,899</u>	<u>\$ 16,248,773</u>
Changes for the year:			
Service cost	2,040,489	-	2,040,489
Interest on the total pension liability	6,867,077	-	6,867,077
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(302,099)	-	(302,099)
Changes of assumptions	(265,760)	-	(265,760)
Contributions – employer	-	2,432,326	(2,432,326)
Contributions – employees	-	871,968	(871,968)
Net investment income	-	5,245,651	(5,245,651)
Benefit payments, including refunds of employee contributions	(3,754,159)	(3,754,159)	-
Other (net transfer)	-	374,470	(374,470)
Net Changes	<u>4,585,548</u>	<u>5,170,256</u>	<u>(584,708)</u>
Balances at December 31, 2016	<u>\$97,248,220</u>	<u>\$81,584,155</u>	<u>\$15,664,065</u>

Changes in the Net Pension Liability – ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2015	<u>\$ 7,834,982</u>	<u>\$ 3,397,055</u>	<u>\$ 4,437,927</u>
Changes for the year:			
Service cost	44,206	-	44,206
Interest on the total pension liability	524,757	-	524,757
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	316,218	-	316,218
Changes of assumptions	(408,933)	-	(408,933)
Contributions – employer	-	193,263	(193,263)
Contributions – employees	-	3,160	(3,160)
Net investment income	-	206,675	(206,675)
Benefit payments, including refunds of employee contributions	(591,479)	(591,479)	-
Other (net transfer)	-	158,826	(158,826)
Net Changes	<u>(115,231)</u>	<u>(29,555)</u>	<u>(85,676)</u>
Balances at December 31, 2016	<u>\$ 7,719,751</u>	<u>\$ 3,367,500</u>	<u>\$ 4,352,251</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 10 –Retirement Plans (Continued)

Changes in the Net Pension Liability – SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2015	<u>\$47,901,117</u>	<u>\$35,343,740</u>	<u>\$12,557,377</u>
Changes for the year:			
Service cost	766,994	-	766,994
Interest on the total pension liability	3,516,279	-	3,516,279
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(692,314)	-	(692,314)
Changes of assumptions	(318,145)	-	(318,145)
Contributions – employer	-	1,171,315	(1,171,315)
Contributions – employees	-	337,094	(337,094)
Net investment income	-	2,466,551	(2,466,551)
Benefit payments, including refunds of employee contributions	(2,172,488)	(2,172,488)	-
Other (net transfer)	-	1,303,777	(1,303,777)
Net Changes	<u>1,100,326</u>	<u>3,106,249</u>	<u>(2,005,923)</u>
Balances at December 31, 2016	<u>\$49,001,443</u>	<u>\$38,449,989</u>	<u>\$10,551,454</u>

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

The following presents the plans' net pension liabilities, calculated using a Single Discount Rate of 7.5% as well as what the plans' net pension liabilities would be if they were calculated using Single Discount Rates that are 1% lower or 1% higher:

	1% Lower (6.5%)	Current Discount (7.5%)	1% Higher (8.5%)
Net Pension Liability – Regular Plan	\$30,134,338	\$15,664,065	\$ 4,051,146
Net Pension Liability – ECO	\$ 5,109,076	\$ 4,352,251	\$ 3,709,016
Net Pension Liability – SLEP	\$17,438,733	\$10,551,454	\$ 4,922,016

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

For the year ended November 30, 2017, the County recognized pension expense for the Regular Plan, ECO Plan, and SLEP Plan of \$3,525,964, \$131,950, and \$754,255, respectively. At November 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 10 –Retirement Plans (Continued)

Deferred Amounts Related to Pensions – Regular Plan	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ -	\$697,825
Changes of assumptions	1,197,717	210,280
Net difference between projected and actual earnings on pension plan investments	<u>4,001,776</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>5,199,493</u>	<u>908,105</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>2,670,425</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$7,869,918</u>	<u>\$908,105</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2017	\$1,584,105
2018	1,584,106
2019	1,120,641
2020	2,536
2021	-
Thereafter	-
Total	<u>\$4,291,388</u>

Deferred Amounts Related to Pensions – ECO Plan	Deferred Outflows of <u>Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>	
Differences between expected and actual experience	\$ -
Changes of assumptions	-
Net difference between projected and actual earnings on pension plan investments	<u>189,539</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>189,539</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 189,539</u>

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 10 –Retirement Plans (Continued)

Amounts reported as deferred outflows of resources related to ECO Plan pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>	
2017	\$ 63,609	
2018	63,611	
2019	54,469	
2020	7,850	
2021	-	
Thereafter	-	
Total	<u>\$ 189,539</u>	

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts Related to Pensions – SLEP Plan		
<i>Deferred Amounts to be Recognized in Pension Expense In Future Periods</i>		
Differences between expected and actual experience	\$ 646,439	\$523,663
Changes of assumptions	357,799	240,643
Net difference between projected and actual earnings on pension plan investments	<u>1,817,601</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>2,821,839</u>	<u>764,306</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>1,089,362</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$3,911,201</u>	<u>\$764,306</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2017	\$ 771,073
2018	771,071
2019	499,594
2020	15,795
2021	-
Thereafter	-
Total	<u>\$2,057,533</u>

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

	<u>IMRF Regular Plan</u>	<u>IMRF ECO Plan</u>	<u>IMRF SLEP Plan</u>	<u>Total</u>
Employer fiduciary net position	\$81,584,155	\$3,367,500	\$38,449,989	\$123,401,644
Deferred outflows of resources	7,869,918	189,539	3,911,201	11,970,658
Employer total pension liability	97,248,220	7,719,751	49,001,443	153,969,414
Employer net pension liability (asset)	15,664,065	4,352,251	10,551,454	30,567,770
Deferred inflows of resources	908,105	-	764,306	1,672,411
Pension expense (benefit)	3,525,364	131,950	754,255	4,411,569

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 11 – Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or emergency.

Note 12 – Interfund Accounts and Transfers

Interfund balances are as follows:

	<u>Receivable</u>	<u>Payable</u>
Governmental Funds:		
General Fund	\$ 79,309	\$6,573,760
Tort Fund (Reported in General Fund)	<u>850,001</u>	<u>29,576</u>
Total General Fund	929,310	6,603,336
Pension	552,724	-
County Highway	94,751	-
Other Governmental Funds	<u>5,212,248</u>	<u>177,894</u>
Subtotal	6,789,033	6,781,230
Elimination in General/Tort Funds	<u>(820,425)</u>	<u>(820,425)</u>
Subtotal Governmental Funds	5,968,608	5,960,805
ETSB Fund	-	7,973
Non-major Enterprise Fund	<u>170</u>	<u>-</u>
Total	<u>\$5,968,778</u>	<u>\$5,968,778</u>

As of November 30, 2017, the General Fund borrowed \$6,925,000 from other governmental funds to cover operating expenses and cash shortages. The remaining balances resulted from normal interfund activity when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment. The County anticipates that \$1,500,000 of the interfund loans will be paid by November 30, 2018. The County also owes an agency fund \$325,000 which was used to cover operating expenses and cash shortages. This amount is reported as accounts payable in the General Fund financial statements. The County does not expect to repay this amount by November 30, 2018.

Transfers during the year ended November 30, 2017 are summarized as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 131,063	\$ 22,230
Other Nonmajor Funds:		
Arrestee Medical	-	5,323
Health Fund	-	163,020
CDAP	-	75,000
Juvenile Detention Center	-	50,740
Public Building Commission Debt Service	<u>185,250</u>	<u>-</u>
	<u>\$ 316,313</u>	<u>\$ 316,313</u>

The Arrestee Medical Fund transferred \$5,323 to the General Fund to offset inmate medical expenses paid out of the General Fund. The Health Fund transferred \$163,020 and the General Fund transferred \$22,230 to the Public Building Commission Debt Service Fund for payment of the capital lease related to the health department building. The CDAP Fund transferred the Accion loan payment to the General Fund since the CDAP loan program is being ended. The Juvenile Detention Center Fund was closed and the balance was transferred to the General Fund.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 13 – Deficit Fund Balances

The County Treasurer Computer Fund had a deficit fund balance at November 30, 2017. This deficit will be financed through future revenues of the fund.

Note 14 – Insurance and Related Risks

The County is exposed to various risks of loss in the course of its daily operations. These include liability under workers' compensation laws; employee health insurance; theft, damage, and destruction of assets; and general liability under tort laws. Except for workers' compensation insurance, described in the following paragraph, the County purchases commercial insurance for these risks. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Illinois Public Risk Fund

The County has entered into an agreement with the Illinois Public Risk Fund. The pooling agreement permits public agencies within the meaning of the Intergovernmental Cooperation Act of the State of Illinois to provide a means whereby members of the Fund could contract with each other to protect against liability or loss under the Workers' Compensation and Occupational Diseases Laws of the State of Illinois.

The County's cost is based on rates determined by the Trustees of the Fund, applied to its payroll costs and adjusted for its loss experience. Members of the Fund may also be subject to additional contributions not to exceed 10 percent of such member's contribution for the most recent fiscal year of the Fund if additional reserves are deemed necessary by the Fund's trustees. No additional assessments have been made as of the current year-end.

Note 15 – Contingencies and Commitments

Grant Contingency

Under terms of federal and state grants, periodic audits are required and certain costs may be questioned leading to possible reimbursement claims by grantor agencies.

Litigation

The County is involved in several lawsuits arising in the normal course of business, including claims for property damage and personal injury. The County carries insurance for these claims and has historically been able to settle such claims within the limits of its coverage. The likelihood of any loss in excess of these limits is not presently determinable.

Courthouse Renovations

Communications continue between Kankakee County, the Office of the Attorney General of the State of Illinois, and the State's Attorney's Office regarding the Kankakee County Courthouse. The Office of the Attorney General of the State of Illinois' May 2012 inspection of the Kankakee County Courthouse revealed 159 Americans with Disabilities Act deficiencies. Many of the deficiencies have been addressed, bringing the County Courthouse closer to compliance with ADA mandates. Specific deficiencies remedied in 2017 include: assigning an Americans with Disabilities Act County Coordinator, properly reserving, striping, and adding signage to Courthouse parking areas, developing new evacuation plans to include people with disabilities, procuring evacuation equipment, adding signage throughout the Courthouse indicating where accessible restrooms are located and identifying accessible routes, obtaining and making available accessible writing surfaces, devising and distributing a restroom accommodation plan for people with disabilities who are participating in court proceedings, creating and distributing a Courthouse brochure notifying citizens of accommodation availability, creating instructions on how to request accommodations and notification of additional relevant provisions. The remainder of the deficiencies yet to be addressed will be remedied upon completion of the installation of a new ADA ramp and the accessibility renovation of Courtroom #204, both of which are to be addressed by September 2018, and the Transition Plan that will govern future ADA compliance issues.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 16 – Other Postemployment Benefit (OPEB) Plans

Plan Description: The County provides fixed payments to certain of its employees under a single-employer defined benefit healthcare plan which is administered by the County. Upon attainment of various specified retirement ages and number of years of service, certain employees receive an amount per month for each year of service. For Sheriff patrol and command, correctional officers, and probation officers, the amount is \$12.50 per month for each year of service. For Sheriff Lieutenants, the amount is \$18.50 per month for each year of service. Payments cease upon the retiree attaining Medicare eligibility status. In addition, the County provides for 100% of the healthcare premiums for life for eligible disabled police deputy and correctional officers. Employees and their dependents are also eligible, upon retirement, to participate in the County health insurance plan at their own cost until attainment of Medicare eligibility. Approved compensation policies and agreements with collective bargaining units form the basis of the benefit structure. The plan does not issue a stand-alone financial report.

Funding Policy: The County's contributions, which are limited to the monthly stipends as described above, are financed on a pay-as-you-go basis; this policy is reviewed annually by the governing board.

Annual OPEB Cost and Net OPEB Obligation: The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County's annual OPEB cost and related information as of December 1, 2015 (as of the last actuarial study) is as follows:

Annual required contribution (ARC)	\$268,010
Interest on net OPEB obligation (prepayment)	(7,037)
Adjustment to annual required contribution	<u>5,583</u>
Annual OPEB cost	266,556
Estimated employer contributions (payments)	<u>(325,200)</u>
Change in net OPEB obligation	(58,644)
Net OPEB obligation (prepayment) beginning of year	<u>(156,378)</u>
Net OPEB obligation (prepayment) end of year	<u><u>\$(215,022)</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 and the two preceding years were as follows:

Trend Information

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Prepayment)</u>
11/30/16	\$266,556	122.0%	\$(215,022)
11/30/15	\$283,758	146.1%	\$(156,378)
11/30/14	\$283,758	146.1%	\$(156,378)

Funded Status: As of December 1, 2015, the most recent actuarial valuation date, the OPEB plan was 0% funded. The actuarial accrued liability for benefits was \$4,302,373, and the actuarial value of assets was \$0, resulting in an unfunded actuarial liability of \$4,302,373. The covered payroll was \$17,847,208, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 24%. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarial determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 16 – Other Postemployment Benefit (OPEB) Plans (Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan as understood by the employer and plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 1, 2015 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return, a 4% projected salary increase, and initial healthcare cost trend rates of 2.0% to 13.0% and an ultimate cost trend rate of 5.0%. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 1, 2015 was 30 years.

Note 17 – Tax Abatements

The County has various Enterprise Zones that were created under the Illinois Enterprise Zone Act (20 ILCS 655).

Businesses that build new commercial property or improve existing industrial, manufacturing, and commercial properties in these zones may qualify for an abatement of the increased property taxes that arise due to the increase in value to their property. The abatements are for five years in which tax increase is abated as follows:

<u>Year</u>	<u>Percent Abated</u>
1	100%
2	80%
3	60%
4	40%
5	20%

The total Enterprise Zone abatements from the County during the year ended November 30, 2017 were approximately \$42,000.

The County also abates property taxes in various Tax Increment Financing (TIF) districts that were created under the Illinois Tax Increment Allocation Redevelopment Act (TIF Act) (65 ILCS 5/11-74.4)

The property taxes for the additional assessed valuation on new commercial property or improved existing commercial properties in these districts is paid to a tax increment financing (TIF) district. These funds are available for eligible costs as defined in the TIF Act including development or redevelopment projects within the TIF district.

The total TIF abatements from the County during the year ended November 30, 2017 were approximately \$466,000.

Note 18 – Related Party Transactions

Upon the establishment of a County-wide coordinated public safety communication system, the County of Kankakee committed to an annual dispatch fee with annual increases not to exceed 4%. Fees included in 911 emergency services on the entity-wide statements and in the operating revenues of the 911 System Fee Fund were \$932,310 and include outstanding receivables from the County in the amount of \$310,770 at November 30, 2017.

The 911 System Fee Fund reimburses the County for payroll and related benefits each month. The amount included in County receivables and 911 System Fee Fund payables at November 30, 2017 was \$143,936. The 911 System Fee Fund also paid \$34,083 of administrative fees to the County during fiscal year 2017 for items such as payroll processing and claims processing.

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

Note 19 - Concentrations

The County has agreements with the United States Marshals Service, the United States Department of Immigration and Customs Enforcement (ICE) and Cook County, Illinois to house prisoners in local facilities. The agreement with the United States Marshals Service is in effect until terminated in writing by either party. The agreement with Cook County will renew annually, if funded. The County is reimbursed at a rate of \$60 per prisoner, per day, under the Cook County agreement. The reimbursement rates for the United States Marshals Service and ICE were \$80 per prisoner, per day. For the year ended November 30, 2017, revenues of approximately \$9.1 million resulting from these agreements were recognized in the General Fund.

Note 20 – Recognition of Certain Revenues from the State of Illinois

GAAP expressly recognizes the need for judgment and consistency in applying the modified accrual basis of accounting to revenue recognition. Generally, revenues otherwise not recorded until received should be accrued if the date of the actual receipt is delayed beyond the normal time of receipt. Due to the State of Illinois' fiscal crisis, certain tax revenues and grants in aid in the amount of approximately \$947,667 were not received before the close of the regular availability period and were delayed beyond the normal time of receipt. These revenues were recognized in the General Fund as of November 30, 2017.

Note 21 - Impact of Recently Issued Accounting Principles

The following recently issued GASB statements will impact the County's financial reporting in the future.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*, effective for fiscal years beginning after June 15, 2017. The primary objective is to improve accounting and reporting of postemployment benefits other than pensions.

In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. Due to the measurement date of its pension liability, this Statement will be effective for the County for the year ending November 30, 2018. The objective of this Statement is to improve financial reporting by enhancing consistency in the application of certain pension issues.

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations (AROs)*, effective for reporting periods beginning after June 15, 2018. The objective is to improve financial reporting by enhancing comparability of financial statements among governments by establishing uniform criteria for the recognition and measurement of certain AROs.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*, effective for reporting periods beginning after December 15, 2018. The objective is to improve financial reporting by enhancing consistency and comparability by (1) establishing criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*, effective for periods beginning after June 15, 2017. The objective is to improve financial reporting by enhancing consistency in the application of accounting and financial reporting requirements.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*, effective for reporting periods beginning after June 15, 2017. The primary objective is to improve consistency in accounting and financial reporting for in-substance defeasance of debt.

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

Kankakee County, Illinois
Notes to Financial Statements
As of and for the year ended November 30, 2017

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

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective for reporting periods beginning after June 15, 2018. The objective is to improve the information in notes to governmental financial statements related to debt, including direct borrowings and direct placements.

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

Note 22 – Subsequent Events

In February 2018, the County Board authorized the issuance of \$1,666,667 Tax-Exempt Corporate Purpose Tax Anticipation Warrants 2018 and \$833,333 Tax Exempt Tort Purpose Tax Anticipation Warrants 2018 with an interest rate of 3.5%. Principal in the amount of \$750,000 and \$375,000 is due July 6, 2018 for corporate and tort respectively. The remaining \$916,667 and \$458,333 is due September 28, 2018 for corporate and tort respectively.

In December 2017, the Emergency Telephone System Board entered into a 20-year contract with Motorola in the amount of \$995,000 to join the statewide radio network.

See Note 8 for information related to a May 2018 agreement concerning the River Valley Juvenile Justice Center Facilities.

Required Supplementary Information

Kankakee County, Illinois
Required Supplementary Information
November 30, 2017

Schedule of Changes in the Net Pension Liability and Related Ratios
Last Three Calendar Years – Regular Plan

Calendar Year Ended December 31,	2016	2015	2014
Total Pension Liability			
Service Cost	\$ 2,040,489	\$ 2,096,324	\$ 2,374,302
Interest on the total pension liability	6,867,077	6,497,069	5,976,287
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(302,099)	(202,288)	(786,352)
Changes of assumptions	(265,760)	129,712	2,611,980
Benefit payments, including refunds of employee contributions	(3,754,159)	(3,106,468)	(2,849,152)
Net Change in Total Pension Liability	4,585,548	5,414,349	7,327,065
Total Pension Liability – Beginning	<u>92,662,672</u>	<u>87,248,323</u>	<u>79,921,258</u>
Total Pension Liability – Ending (A)	<u>\$97,248,220</u>	<u>\$92,662,672</u>	<u>\$87,248,323</u>
Plan Fiduciary Net Position			
Contributions – Employer	\$ 2,432,326	\$ 2,378,568	\$ 2,513,311
Contributions – Employees	871,968	880,633	904,887
Net investment income	5,245,651	384,808	4,393,721
Benefit payments, including refunds of employee contributions	(3,754,159)	(3,106,468)	(2,849,152)
Other (net transfer)	<u>374,470</u>	<u>(1,008,789)</u>	<u>178,685</u>
Net Change in Plan Fiduciary Net Position	5,170,256	(471,248)	5,141,452
Plan Fiduciary Net Position – Beginning	<u>76,413,899</u>	<u>76,885,147</u>	<u>71,743,695</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$81,584,155</u>	<u>\$76,413,899</u>	<u>\$76,885,147</u>
Net Pension Liability – Ending (A)–(B)	<u>\$15,664,065</u>	<u>\$16,248,773</u>	<u>\$10,363,176</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.89%	82.46%	88.12%
Covered Employee Payroll	<u>\$18,934,033</u>	<u>\$19,104,537</u>	<u>\$19,940,711</u>
Net Pension Liability as a Percentage of Covered Employee Payroll	82.73%	85.05%	51.97%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplementary Information
November 30, 2017

Schedule of Changes in the Net Pension Liability and Related Ratios
Last Three Calendar Years – ECO Plan

Calendar Year Ended December 31,	2016	2015	2014
Total Pension Liability			
Service Cost	\$ 44,206	\$ 42,559	\$ 60,248
Interest on the total pension liability	524,757	513,861	508,774
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	316,218	142,001	(149,952)
Changes of assumptions	(408,933)	7,632	320,694
Benefit payments, including refunds of employee contributions	<u>(591,479)</u>	<u>(486,957)</u>	<u>(458,858)</u>
Net Change in Total Pension Liability	(115,231)	219,096	280,906
Total Pension Liability – Beginning	<u>7,834,982</u>	<u>7,615,886</u>	<u>7,334,980</u>
Total Pension Liability – Ending (A)	<u>\$7,719,751</u>	<u>\$7,834,982</u>	<u>\$7,615,886</u>
 Plan Fiduciary Net Position			
Contributions – Employer	\$ 193,263	\$ 264,237	\$ 219,627
Contributions – Employees	3,160	8,933	9,327
Net investment income	206,675	15,737	190,747
Benefit payments, including refunds of employee contributions	(591,479)	(486,957)	(458,858)
Other (net transfer)	<u>158,826</u>	<u>340,872</u>	<u>51,433</u>
Net Change in Plan Fiduciary Net Position	(29,555)	142,822	12,276
Plan Fiduciary Net Position – Beginning	<u>3,397,055</u>	<u>3,254,233</u>	<u>3,241,957</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$3,367,500</u>	<u>\$3,397,055</u>	<u>\$3,254,233</u>
 Net Pension Liability – Ending (A)–(B)	<u>\$4,352,251</u>	<u>\$4,437,927</u>	<u>\$4,361,653</u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.62%	43.36%	42.73%
 Covered Employee Payroll	<u>\$ 42,139</u>	<u>\$ 111,254</u>	<u>\$ 126,036</u>
 Net Pension Liability as a Percentage of Covered Employee Payroll	10,328.32%	3,989.00%	3,460.64%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplementary Information
November 30, 2017

Schedule of Changes in the Net Pension Liability and Related Ratios
Last Three Calendar Years – SLEP Plan

Calendar Year Ended December 31,	2016	2015	2014
Total Pension Liability			
Service Cost	\$ 766,994	\$ 850,883	\$ 834,924
Interest on the total pension liability	3,516,279	3,328,238	3,079,126
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(692,314)	490,051	808,457
Changes of assumptions	(318,145)	126,019	635,912
Benefit payments, including refunds of employee contributions	<u>(2,172,488)</u>	<u>(2,046,718)</u>	<u>(1,796,286)</u>
Net Change in Total Pension Liability	1,100,326	2,748,473	3,562,133
Total Pension Liability – Beginning	<u>47,901,117</u>	<u>45,152,644</u>	<u>41,590,511</u>
Total Pension Liability – Ending (A)	<u>\$49,001,443</u>	<u>\$47,901,117</u>	<u>\$45,152,644</u>
Plan Fiduciary Net Position			
Contributions – Employer	\$ 1,171,315	\$ 1,203,847	\$ 1,298,981
Contributions – Employees	337,094	295,809	329,066
Net investment income	2,466,551	172,505	2,023,271
Benefit payments, including refunds of employee contributions	(2,172,488)	(2,046,718)	(1,796,286)
Other (net transfer)	<u>1,303,777</u>	<u>943,676</u>	<u>(332,906)</u>
Net Change in Plan Fiduciary Net Position	3,106,249	569,119	1,522,126
Plan Fiduciary Net Position – Beginning	<u>35,343,740</u>	<u>34,774,621</u>	<u>33,252,495</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$38,449,989</u>	<u>\$35,343,740</u>	<u>\$34,774,621</u>
Net Pension Liability – Ending (A)–(B)	<u>\$10,551,454</u>	<u>\$12,557,377</u>	<u>\$10,378,023</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.47%	73.78%	77.02%
Covered Employee Payroll	<u>\$ 3,778,964</u>	<u>\$3,938,798</u>	<u>\$ 4,387,800</u>
Net Pension Liability as a Percentage of Covered Employee Payroll	279.22%	318.81%	236.52%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplementary Information
November 30, 2017

Schedule of Employer Contributions - IMRF
Last Three Fiscal Years

<u>Fiscal Year Ended November 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Employee Payroll</u>	<u>Actual Contribution as a Percentage of Covered Employee Payroll</u>
Regular Plan					
2015	\$2,389,139	\$2,389,139	\$ -0-	\$19,136,885	12.48%
2016	\$2,384,625	\$2,384,625	\$ -0-	\$18,727,141	12.73%
2017	\$2,878,094	\$2,878,094	\$ -0-	\$18,934,033	12.81%
ECO Plan					
2015	\$ 250,189	\$ 244,342	\$ 5,847	\$ 106,979	228.40%
2016	\$ 212,198	\$ 212,198	\$ -0-	\$ 50,282	422.01%
2017	\$ -0-	\$ -0-	\$ -0-	\$ 42,139	NA
SLEP Plan					
2015	\$1,237,279	\$1,237,279	\$ -0-	\$ 4,218,171	29.33%
2016	\$1,171,707	\$1,171,707	\$ -0-	\$ 3,799,654	30.84%
2017	\$1,183,073	\$1,183,073	\$ -0-	\$ 3,778,964	32.69%

Notes to Schedule:

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

Kankakee County, Illinois
Required Supplementary Information
November 30, 2017

Summary of Actuarial Methods and Assumptions Used in the Calculation of the IMRF Contribution Rate*

Valuation Date:

Notes: Actuarially determined employer contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2016 Contribution Rates*

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	27-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.5%
<i>Price Inflation:</i>	2.75%, approximate; no explicit price inflation assumption is used in this valuation
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
<i>Mortality:</i>	RP-2014 Blue Collar Health Annuitant Mortality Table, adjusted to match current IMRF experience. For disabled lives, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

**Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation; note two year lag between valuation and rate setting.*

Methods and Assumptions Used to Determine 2017 Contribution Rates**

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	26-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.5%
<i>Price Inflation:</i>	2.75%
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
<i>Mortality:</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

***Based on Valuation Assumptions used in the December 31, 2015, actuarial valuation; note two year lag between valuation and rate setting.*

Kankakee County, Illinois
Required Supplementary Information
November 30, 2017

Other Postemployment Benefit (OPEB) Plan – Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/17*	\$-0-	\$4,302,373	\$4,302,373	0.0%	\$17,847,208	24%
11/30/16	-0-	4,302,373	4,302,373	0.0%	17,847,208	24%
11/30/15	-0-	5,375,339	5,375,339	0.0%	19,538,902	28%
11/30/14	-0-	5,375,339	5,375,339	0.0%	19,538,902	28%
11/30/13	-0-	4,546,525	4,546,525	0.0%**	N/A	N/A

Membership in the plan consisted of the following as of November 30:

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013**</u>
Retirees and beneficiaries receiving benefits ⁽¹⁾	35	35	41	37
Actives fully eligible to retire	39	39	51	200
Actives not yet fully eligible to retire	<u>279</u>	<u>279</u>	<u>349</u>	<u>233</u>
Total	<u>353</u>	<u>353</u>	<u>441</u>	<u>470</u>

*Results from 2016 actuarial study

**Results from 2011 actuarial study

N/A – Not available

(1) Excludes dependents receiving free lifetime coverage under the Public Safety Employee Benefits Act.

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Revenues and Other Financing Sources
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Taxes:				
Property taxes	\$ 4,528,481	\$ 4,517,000	\$ 4,447,079	\$ (69,921)
Sales and video gaming taxes	4,795,000	5,015,000	5,204,439	189,439
Total taxes	9,323,481	9,532,000	9,651,518	119,518
Intergovernmental:				
State income tax	2,900,000	2,626,000	2,635,887	9,887
Replacement taxes	830,000	1,025,000	984,126	(40,874)
Grants and other reimbursements	1,962,808	1,897,245	3,097,832	1,200,587
Total intergovernmental	5,692,808	5,548,245	6,717,845	1,169,600
Charges for Services:				
County Recorder fees	465,000	465,000	446,875	(18,125)
Circuit Clerk fees	1,918,200	1,910,800	1,771,694	(139,106)
Inmate housing and reimbursements	5,200,000	8,401,512	8,479,872	78,360
Building and Zoning fees	211,000	216,500	264,283	47,783
Sheriff fees	246,660	184,960	213,028	28,068
County Clerk fees	245,050	301,075	264,829	(36,246)
Other fees and reimbursements	126,100	158,100	138,957	(19,143)
Total charges for services	8,412,010	11,637,947	11,579,538	(58,409)
License and Permits:				
Liquor licenses	20,000	20,000	23,450	3,450
Cable TV franchise fees	250,000	250,000	248,715	(1,285)
Contractor licenses	85,000	80,000	89,800	9,800
Gambling machine licenses	50	40	-	(40)
Total licenses and permits	355,050	350,040	361,965	11,925
Fines and Forfeits:				
County fines and forfeitures	128,000	134,000	138,690	4,690
Real estate tax penalties	425,000	425,000	639,354	214,354
Total fines and forfeitures	553,000	559,000	778,044	219,004
Interest	2,200	2,600	3,524	924
Miscellaneous	34,200	22,950	29,531	6,581
Total revenues	24,372,749	27,652,782	29,121,965	1,469,183
Other financing sources:				
Transfers in	6,000	81,000	131,063	50,063
Proceeds from long-term debt	-	-	536,950	536,950
Total other financing sources	6,000	81,000	668,013	587,013
Total revenues and other financing sources	24,378,749	27,733,782	29,789,978	2,056,196
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,387,108	1,387,108
Tort fund revenues	3,578,276	3,578,276	3,579,110	834
Total general fund revenues as reported	\$ 27,957,025	\$ 31,312,058	\$ 34,756,196	\$ 3,444,138

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government				
Management Information Systems (MIS)				
Personal services	\$ 130,346	\$ 130,446	\$ 132,708	\$ 2,262
Supplies	154	154	52	(102)
Capital outlay	24,000	24,000	22,140	(1,860)
Other services and charges	500	500	161	(339)
Total MIS	155,000	155,100	155,061	(39)
Board of Review				
Personal services	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
Supplies	2,000	2,000	302	(1,698)
Total Board of Review	30,000	30,000	28,302	(1,698)
County Administration				
Personal services	\$ 217,000	\$ 217,000	\$ 217,439	\$ 439
Contractual services	51,000	86,000	77,453	(8,547)
Supplies	2,000	2,000	2,092	92
Other services and charges	3,000	3,000	10,537	7,537
Total County Administration	273,000	308,000	307,521	(479)
Central Services				
Contractual services	\$ 140,000	\$ 140,000	\$ 168,879	\$ 28,879
Supplies	22,000	22,000	51,185	29,185
Debt service principal	18,000	18,000	-	(18,000)
Total Central Services	180,000	180,000	220,064	40,064
County Auditor				
Personal services	\$ 101,134	\$ 101,134	\$ 97,463	\$ (3,671)
Contractual services	-	-	184	184
Supplies	2,024	2,024	458	(1,566)
Other services and charges	1,842	1,842	1,452	(390)
Total County Auditor	105,000	105,000	99,557	(5,443)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
County Recorder				
Personal services	\$ 126,150	\$ 126,150	\$ 113,694	\$ (12,456)
Supplies	3,450	3,450	2,022	(1,428)
Other services and charges	400	400	345	(55)
Total County Recorder	130,000	130,000	116,061	(13,939)
Election Commission				
Personal services	\$ 272,830	\$ 272,830	\$ 276,229	\$ 3,399
Contractual services	79,693	54,693	69,028	14,335
Supplies	35,610	35,610	38,498	2,888
Other services and charges	16,810	16,810	18,160	1,350
Total Election Commission	404,943	379,943	401,915	21,972
Regional Superintendent of Schools				
Contractual services	\$ 209,327	\$ 209,327	\$ 200,753	\$ (8,574)
Total Regional Superintendent of Schools	209,327	209,327	200,753	(8,574)
County Clerk				
Personal services	\$ 129,977	\$ 129,977	\$ 132,192	\$ 2,215
Supplies	14,558	14,558	(5,641)	(20,199)
Other services and charges	5,465	11,352	3,445	(7,907)
Total County Clerk	150,000	155,887	129,996	(25,891)
Buildings and Grounds				
Personal services	\$ 489,218	\$ 489,218	\$ 473,022	\$ (16,196)
Contractual services	121,557	156,557	156,919	362
Supplies	42,275	42,275	31,054	(11,221)
Capital outlay	4,650	4,650	14,597	9,947
Other services and charges	32,300	60,300	77,041	16,741
Total Buildings and Grounds	690,000	753,000	752,633	(367)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Capital Development				
Contractual services	\$ 82,000	\$ 82,000	\$ 57,183	\$ (24,817)
Capital outlay	102,918	177,883	741,171	563,288
Other services and charges	4,495	4,495	1,807	(2,688)
Debt service principal	77,000	77,000	60,329	(16,671)
Debt service interest	68,990	68,990	40,662	(28,328)
Total Capital Development	335,403	410,368	901,152	490,784
Health Insurance				
Other services and charges	\$ -	\$ -	\$ 1,688	\$ 1,688
Insurances	2,145,000	2,255,620	1,874,121	(381,499)
Total Health Insurance	2,145,000	2,255,620	1,875,809	(379,811)
Utilities				
Other services and charges	\$ 1,050,000	\$ 1,055,000	\$ 1,190,701	\$ 135,701
Total Utilities	1,050,000	1,055,000	1,190,701	135,701
Planning Department				
Personal services	\$ 386,581	\$ 333,581	\$ 334,905	\$ 1,324
Contractual services	7,369	7,369	1,819	(5,550)
Supplies	10,100	10,100	3,373	(6,727)
Capital outlay	1,000	1,000	24,797	23,797
Other services and charges	54,950	64,750	59,274	(5,476)
Insurances	20,000	20,000	12,578	(7,422)
Total Planning Department	480,000	436,800	436,746	(54)
County Treasurer				
Personal services	\$ 134,400	\$ 134,400	\$ 145,093	\$ 10,693
Contractual services	11,800	19,200	25,405	6,205
Supplies	43,000	43,000	21,816	(21,184)
Other services and charges	4,800	4,800	9,072	4,272
Total County Treasurer	194,000	201,400	201,386	(14)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
General Government (continued)				
Finance Department				
Personal services	\$ 109,850	\$ 109,850	\$ 93,597	\$ (16,253)
Supplies	700	700	502	(198)
Other services and charges	1,450	1,450	1,413	(37)
Total Finance Department	112,000	112,000	95,512	(16,488)
Contingency				
Other services and charges	\$ 1,000,000	\$ -	\$ -	\$ -
Total Contingency	1,000,000	-	-	-
Supervisor of Assessments				
Personal services	\$ 210,650	\$ 210,650	\$ 203,928	\$ (6,722)
Contractual services	36,700	36,700	27,329	(9,371)
Supplies	7,700	7,700	3,278	(4,422)
Capital outlay	700	700	459	(241)
Other services and charges	2,250	2,250	1,605	(645)
Total Supervisor of Assessments	258,000	258,000	236,599	(21,401)
ZBA - BOA Planning				
Personal services	\$ 2,500	\$ 2,500	\$ 2,244	\$ (256)
Contractual services	4,000	4,000	3,001	(999)
Total ZBA - BOE Planning	6,500	6,500	5,245	(1,255)
Total General Government	7,908,173	7,141,945	7,355,013	213,068

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related				
Circuit Court				
Personal services	\$ 121,600	\$ 121,600	\$ 123,515	\$ 1,915
Contractual services	118,610	118,610	91,698	(26,912)
Supplies	2,300	2,300	1,909	(391)
Capital outlay	3,800	3,800	-	(3,800)
Other services and charges	16,984	16,984	13,421	(3,563)
Insurances	1,706	1,706	2,514	808
Total Circuit Court	265,000	265,000	233,057	(31,943)
Circuit Clerk				
Personal services	\$ 760,500	\$ 823,000	\$ 835,110	\$ 12,110
Supplies	32,000	32,000	27,198	(4,802)
Other services and charges	7,500	7,500	-	(7,500)
Total Circuit Clerk	800,000	862,500	862,308	(192)
Child Support and Maintenance				
Personal services	\$ 23,000	\$ 24,500	\$ 25,575	\$ 1,075
Supplies	3,000	3,000	1,457	(1,543)
Total Child Support and Maintenance	26,000	27,500	27,032	(468)
Jury Commission				
Personal services	\$ 39,480	\$ 39,480	\$ 39,759	\$ 279
Contractual services	3,500	3,500	-	(3,500)
Supplies	5,720	5,720	11,603	5,883
Capital outlay	5,200	5,200	6,375	1,175
Other services and charges	76,100	76,100	62,647	(13,453)
Total Jury Commission	130,000	130,000	120,384	(9,616)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Judiciary and Court Related (continued)				
States Attorney				
Personal services	\$ 916,705	\$ 1,075,053	\$ 1,040,801	\$ (34,252)
Contractual services	16,250	54,250	56,879	2,629
Supplies	5,000	23,000	23,626	626
Capital outlay	-	3,000	9,618	6,618
Other services and charges	2,291	9,291	17,154	7,863
Insurances	-	-	15,810	15,810
Total States Attorney	940,246	1,164,594	1,163,888	(706)
Public Defender				
Personal services	\$ 591,552	\$ 597,552	\$ 602,100	\$ 4,548
Contractual Services	-	-	2,042	2,042
Supplies	6,500	6,500	2,528	(3,972)
Other services and charges	6,948	6,948	2,856	(4,092)
Total Public Defender	605,000	611,000	609,526	(1,474)
Probation				
Personal services	\$ 1,350,617	\$ 1,452,617	\$ 1,464,856	\$ 12,239
Capital outlay	17,000	17,000	3,700	(13,300)
Other services and charges	5,000	5,000	-	(5,000)
Insurances	7,000	7,000	12,779	5,779
Total Probation	1,379,617	1,481,617	1,481,335	(282)
DNDC				
Contractual Services	\$ 2,000	\$ 2,000	\$ 2,406	\$ 406
Other services and charges	98,000	117,500	116,706	(794)
Total DNDC	100,000	119,500	119,112	(388)
Juvenile Detention Center				
Contractual services	\$ 465,000	\$ 525,000	\$ 586,678	\$ 61,678
Total Juvenile Detention Center	465,000	525,000	586,678	61,678
Total Judiciary and Court Related	4,710,863	5,186,711	5,203,320	16,609

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety				
Sheriff's Office				
Personal services	\$ 2,223,101	\$ 3,277,612	\$ 3,245,837	\$ (31,775)
Contractual services	11,500	11,500	18,685	7,185
Supplies	20,000	20,000	31,614	11,614
Capital outlay	16,000	13,200	10,681	(2,519)
Other services and charges	304,000	304,000	295,242	(8,758)
Insurances	-	-	16,922	16,922
Total Sheriff's Office	2,574,601	3,626,312	3,618,981	(7,331)
Corrections				
Personal services	\$ 6,465,550	\$ 8,706,302	\$ 8,856,983	\$ 150,681
Contractual services	77,750	77,750	84,202	6,452
Supplies	32,500	32,500	92,723	60,223
Capital outlay	-	-	21,119	21,119
Other services and charges	1,524,200	1,495,200	1,927,562	432,362
Total Corrections	8,100,000	10,311,752	10,982,589	670,837
Auxiliary Police				
Other services and charges	\$ 3,000	\$ 3,000	\$ -	(3,000)
Total Auxiliary Police	3,000	3,000	-	(3,000)
Coroner				
Personal services	\$ 244,241	\$ 256,941	\$ 262,064	\$ 5,123
Contractual services	89,274	209,274	205,445	(3,829)
Supplies	3,310	3,310	683	(2,627)
Capital outlay	300	300	341	41
Other services and charges	17,875	25,875	25,765	(110)
Total Coroner	355,000	495,700	494,298	(1,402)

Kankakee County, Illinois
Budgetary Comparison Schedule
General Fund - Expenditures and Other Financing Uses
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Public Safety (continued)				
Dispatch Services				
Contractual services	\$ 637,112	\$ 637,112	\$ 637,090	\$ (22)
Total Dispatch Services	637,112	637,112	637,090	(22)
Merit Commission				
Personal services	\$ -	\$ 1,000	\$ 492	\$ (508)
Other services and charges	3,000	-	31	31
Total Merit Commission	3,000	1,000	523	(477)
ESDA				
Personal services	\$ 59,245	\$ 102,495	\$ 103,809	\$ 1,314
Contractual services	3,100	3,100	3,574	474
Supplies	1,700	1,700	1,182	(518)
Capital outlay	-	-	-	-
Other services and charges	21,955	21,955	18,846	(3,109)
Insurances	1,000	1,000	2,505	1,505
Total ESDA	87,000	130,250	129,916	(334)
Total Public Safety	11,759,713	15,205,126	15,863,397	658,271
Other financing uses:				
Transfers out	\$ -	\$ -	\$ 22,230	\$ 22,230
Total other financing uses	-	-	22,230	22,230
Total expenditures and other financing uses	24,378,749	27,533,782	28,443,960	910,178
Budgetary to GAAP Reconciliation:				
Charges for services credited to expenditures	-	-	1,387,108	1,387,108
Tort fund expenditures	3,301,160	3,301,160	3,319,653	18,493
Total general fund expenditures as reported	\$ 27,679,909	\$ 30,834,942	\$ 33,150,721	\$ 2,315,779

Kankakee County, Illinois
Budgetary Comparison Schedule
Pension Fund
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 6,122,769	\$ 6,122,769	\$ 6,050,975	\$ (71,794)
Intergovernmental	30,000	30,000	314,149	284,149
Interest on investments	300	300	639	339
Total revenues	<u>6,153,069</u>	<u>6,153,069</u>	<u>6,365,763</u>	<u>212,694</u>
Expenditures:				
Personal services	<u>5,750,000</u>	<u>5,750,000</u>	<u>5,961,969</u>	<u>211,969</u>
Total expenditures	<u>5,750,000</u>	<u>5,750,000</u>	<u>5,961,969</u>	<u>211,969</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 403,069</u>	<u>\$ 403,069</u>	<u>\$ 403,794</u>	<u>\$ 725</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
County Highway Fund
For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues:				
Property taxes	\$ 1,989,360	\$ 1,989,360	\$ 1,971,583	\$ (17,777)
Fines and fees	327,300	327,300	422,716	95,416
Interest on investments	1,850	1,850	8,502	6,652
Miscellaneous	7,889	7,889	47,186	39,297
	<u>2,326,399</u>	<u>2,326,399</u>	<u>2,449,987</u>	<u>123,588</u>
Total revenues				
Expenditures:				
Personal services	1,936,772	1,936,772	1,469,585	(467,187)
Contractual services	328,150	328,150	38,824	(289,326)
Supplies	1,042,660	1,042,660	664,803	(377,857)
Capital outlay	2,020,000	2,020,000	666,006	(1,353,994)
Other services and charges	297,095	297,095	222,692	(74,403)
	<u>5,624,677</u>	<u>5,624,677</u>	<u>3,061,910</u>	<u>(2,562,767)</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ (3,298,278)</u>	<u>\$ (3,298,278)</u>	<u>\$ (611,923)</u>	<u>\$ 2,686,355</u>

Kankakee County, Illinois
Notes to Required Supplementary Information
As of and for the year ended November 30, 2017

Annual budgets are adopted for the General, Special Revenue, Debt Service, and Capital Projects Funds on a basis consistent with GAAP, except for certain charges for services reported in the General Fund. All annual appropriations lapse at fiscal year end.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

The County receives a proposed budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to December 1, the budget is legally enacted by the County Board. Responsibility for control of and amendments to the budget rests with the County.

The following funds had expenditures in excess of appropriations for the year ending November 30, 2017.

	<u>Excess</u>
General Fund	\$910,178
Tort Fund	\$ 18,493
Pension Fund	\$211,969

Other Supplementary Information

Kankakee County, Illinois
Tort Liability Insurance Fund
Other Supplementary Information - Disclosure of Tort Expenditures under PA 91-0628
November 30, 2017

Property and liability insurance	\$1,266,619
Illinois Public Risk Fund, workmen's compensation insurance	669,832
Salaries (States Attorney, Civil Division and administrative) and related benefits	717,203
Illinois Department of Employment Security, unemployment insurance	200,765
Litigation Fees	29,513
Miscellaneous claims, net of insurance reimbursements	287,372
Other	128,677
Interest expense	<u>19,672</u>
	<u>\$3,319,653</u>

Kankakee County, Illinois
Combining Balance Sheet - General Fund
November 30, 2017

	General Fund	Tort Fund	Eliminations	Total General Fund
Assets				
Cash	\$ 72,640	\$ 288,802	\$ -	\$ 361,442
Investments, at cost	11,837	6,791	-	18,628
Receivables (net of applicable allowances for estimated uncollectible amounts):				
Taxes, including interest, penalties, and liens	4,820,417	3,648,389	-	8,468,806
Accounts	3,003,574	6,832	-	3,010,406
Prepaid items	40,163	32,752	-	72,915
Due from other funds	79,309	850,001	(820,425)	108,885
Due from other governments	2,444,038	399		2,444,437
Inventory, at cost	6,935	-	-	6,935
Total assets	<u>\$ 10,478,913</u>	<u>\$ 4,833,966</u>	<u>\$ (820,425)</u>	<u>\$ 14,492,454</u>
Liabilities				
Vouchers and accounts payable	\$ 1,970,037	\$ 243,898	\$ -	\$ 2,213,935
Accrued compensation	718,302	29,305	-	747,607
Due to other funds	6,573,760	29,576	(820,425)	5,782,911
Unearned grant revenue	25,520	23,245	-	48,765
Total liabilities	<u>9,287,619</u>	<u>326,024</u>	<u>(820,425)</u>	<u>8,793,218</u>
Deferred inflows of resources				
Property taxes related to a future period	<u>4,741,994</u>	<u>3,587,936</u>	<u>-</u>	<u>8,329,930</u>
Fund balances				
Non-spendable:				
Prepaid items	40,163	32,752	-	72,915
Inventory	6,935	-	-	6,935
Restricted for:				
Tort liability/claims	-	887,254	-	887,254
Unassigned	(3,597,798)	-	-	(3,597,798)
Total fund balances	<u>(3,550,700)</u>	<u>920,006</u>	<u>-</u>	<u>(2,630,694)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,478,913</u>	<u>\$ 4,833,966</u>	<u>\$ (820,425)</u>	<u>\$ 14,492,454</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the Year Ended November 30, 2017

	General Fund	Tort Fund	Total General Fund
Revenues:			
Taxes	\$ 9,651,518	\$ 3,455,663	\$ 13,107,181
Intergovernmental	6,717,845	60,403	6,778,248
Charges for services	12,966,646	-	12,966,646
Licenses and permits	361,965	-	361,965
Fines and forfeits	778,044	-	778,044
Interest on investments	3,524	603	4,127
Miscellaneous	29,531	62,441	91,972
Total revenues	<u>30,509,073</u>	<u>3,579,110</u>	<u>34,088,183</u>
Expenditures:			
Current:			
General government	6,450,858	3,296,981	9,747,839
Judiciary and court related	5,183,627	-	5,183,627
Public safety	17,218,364	-	17,218,364
Capital outlay	854,998	3,000	857,998
Debt service principal	60,329	-	60,329
Debt service interest	40,662	19,672	60,334
Total expenditures	<u>29,808,838</u>	<u>3,319,653</u>	<u>33,128,491</u>
Excess (deficiency) of revenues over (under) expenditures	<u>700,235</u>	<u>259,457</u>	<u>959,692</u>
Other financing sources (uses):			
Transfers in	131,063	-	131,063
Transfers out	(22,230)	-	(22,230)
Proceeds from long-term debt	536,950	-	536,950
Total other financing sources (uses)	<u>645,783</u>	<u>-</u>	<u>645,783</u>
Net change in fund balances	1,346,018	259,457	1,605,475
Fund balances, beginning of year	<u>(4,896,718)</u>	<u>660,549</u>	<u>(4,236,169)</u>
Fund balances, end of year	<u>\$ (3,550,700)</u>	<u>\$ 920,006</u>	<u>\$ (2,630,694)</u>

Kankakee County, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds
November 30, 2017

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 5,186,935	\$ 748,631	\$ 2,985	\$ 5,938,551
Investments, at cost	4,145,426	-	-	4,145,426
Receivables, (net, where applicable of allowance for uncollectibles):				
Taxes, including interest, penalties and liens	2,270,456	1,988,988	-	4,259,444
Accounts	176,230	173	-	176,403
Loans	5,000	-	-	5,000
Prepaid items	9,893	-	-	9,893
Due from other funds	4,612,248	-	600,000	5,212,248
Due from other governments	846,767	-	-	846,767
Inventory, at cost	131,994	-	-	131,994
Other assets	30,000	-	-	30,000
Total assets	<u>\$ 17,414,949</u>	<u>\$ 2,737,792</u>	<u>\$ 602,985</u>	<u>\$ 20,755,726</u>
Liabilities				
Vouchers and accounts payable	\$ 533,321	\$ -	\$ -	\$ 533,321
Accrued compensation	83,178	-	-	83,178
Due to other funds	177,894	-	-	177,894
Unearned grant revenue	39,092	-	-	39,092
Total liabilities	<u>833,485</u>	<u>-</u>	<u>-</u>	<u>833,485</u>
Deferred inflows of resources				
Property taxes related to a future period	<u>2,232,287</u>	<u>1,954,869</u>	<u>-</u>	<u>4,187,156</u>
Fund balances				
Non-spendable:				
Prepaid items	9,893	-	-	9,893
Inventory	92,902	-	-	92,902
Restricted for:				
General government	1,068,405	-	-	1,068,405
Debt service	-	782,923	-	782,923
Judiciary and court	1,307,738	-	-	1,307,738
Public safety	232,203	-	-	232,203
Health and welfare	2,412,325	-	-	2,412,325
Transportation	8,883,327	-	-	8,883,327
Public building commission	205,821	-	-	205,821
Capital projects	-	-	602,985	602,985
Assigned - economic development	157,213	-	-	157,213
Unassigned	(20,650)	-	-	(20,650)
Total fund balances	<u>14,349,177</u>	<u>782,923</u>	<u>602,985</u>	<u>15,735,085</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,414,949</u>	<u>\$ 2,737,792</u>	<u>\$ 602,985</u>	<u>\$ 20,755,726</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended November 30, 2017

	Nonmajor Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,170,549	\$ 1,946,500	\$ -	\$ 4,117,049
Intergovernmental	6,961,044	-	-	6,961,044
Licenses and permits	143,133	-	-	143,133
Fines and fees	1,770,866	-	-	1,770,866
Interest on investments	82,187	217	-	82,404
Miscellaneous	341,498	47,960	-	389,458
Total revenues	<u>11,469,277</u>	<u>1,994,677</u>	<u>-</u>	<u>13,463,954</u>
Expenditures:				
Current:				
General government	518,711	15,750	-	534,461
Judiciary and court related	758,877	-	-	758,877
Public safety	149,070	-	-	149,070
Public health and welfare	2,319,640	-	-	2,319,640
Transportation	2,348,750	-	-	2,348,750
Economic development	2,770,611	-	-	2,770,611
Capital outlay	1,324,269	-	-	1,324,269
Debt service principal	4,516	1,631,582	-	1,636,098
Debt service interest	964	563,240	-	564,204
Total expenditures	<u>10,195,408</u>	<u>2,210,572</u>	<u>-</u>	<u>12,405,980</u>
Excess (deficiency) of revenues over expenditures	<u>1,273,869</u>	<u>(215,895)</u>	<u>-</u>	<u>1,057,974</u>
Other financing sources (uses):				
Transfers in	-	185,250	-	185,250
Transfers out	<u>(243,343)</u>	<u>(50,740)</u>	<u>-</u>	<u>(294,083)</u>
Total other financing sources (uses)	<u>(243,343)</u>	<u>134,510</u>	<u>-</u>	<u>(108,833)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>1,030,526</u>	<u>(81,385)</u>	<u>-</u>	<u>949,141</u>
Fund balance, beginning of year	<u>13,318,651</u>	<u>864,308</u>	<u>602,985</u>	<u>14,785,944</u>
Fund balance, end of year	<u>\$ 14,349,177</u>	<u>\$ 782,923</u>	<u>\$ 602,985</u>	<u>\$ 15,735,085</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2017

	Major Funds		Nonmajor Funds					
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest
Assets								
Cash	\$ 297,552	\$ 1,582,928	\$ 1,318,889	\$ 1,024,347	\$ 107,434	\$ 7,807	\$ -	\$ 14
Investments, at cost	-	1,263,555	910,712	642,978	1,303	835	703	-
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	6,362,640	2,043,063	790,221	790,221	-	-	-	-
Accounts	127,756	76,502	-	-	758	3,026	17,330	78,574
Loans, net of allowance	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	146	-	-	-
Due from other funds	552,724	94,751	1,500,000	1,900,000	250,000	33,410	-	-
Due from other governments	2,962	-	-	-	-	-	-	-
Inventory, at cost	-	306,006	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,343,634</u>	<u>\$ 5,366,805</u>	<u>\$ 4,519,822</u>	<u>\$ 4,357,546</u>	<u>\$ 359,641</u>	<u>\$ 45,078</u>	<u>\$ 18,033</u>	<u>\$ 78,588</u>
Liabilities								
Vouchers payable	\$ 464,938	\$ 51,435	\$ 590	\$ 47,911	\$ 5,009	\$ 3,176	\$ 6,476	\$ -
Accrued compensation	71,358	55,916	-	-	2,156	943	1,929	-
Due to other funds	-	-	-	-	-	1,847	30,278	-
Unearned grant revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>536,296</u>	<u>107,351</u>	<u>590</u>	<u>47,911</u>	<u>7,165</u>	<u>5,966</u>	<u>38,683</u>	<u>-</u>
Deferred inflows of resources								
Property taxes related to a future period	<u>6,256,695</u>	<u>2,008,504</u>	<u>776,769</u>	<u>776,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances								
Non-spendable:								
Prepaid items	-	-	-	-	146	-	-	-
Inventory	-	306,006	-	-	-	-	-	-
Restricted for:								
General government	-	-	-	-	352,330	39,112	-	78,588
Judiciary and court	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	3,742,463	3,532,866	-	-	-	-
Retirement	550,643	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-
Assigned - transportation	-	2,944,944	-	-	-	-	-	-
Assigned - economic development	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(20,650)	-
Total fund balances	<u>550,643</u>	<u>3,250,950</u>	<u>3,742,463</u>	<u>3,532,866</u>	<u>352,476</u>	<u>39,112</u>	<u>(20,650)</u>	<u>78,588</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,343,634</u>	<u>\$ 5,366,805</u>	<u>\$ 4,519,822</u>	<u>\$ 4,357,546</u>	<u>\$ 359,641</u>	<u>\$ 45,078</u>	<u>\$ 18,033</u>	<u>\$ 78,588</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2017

	Nonmajor Funds									
	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney
Assets										
Cash	\$ 56	\$ 1,839	\$ 2,028	\$ 65,506	\$ 20,087	\$ 33,239	\$ 81,862	\$ 77,865	\$ 3,501	\$ 107,486
Investments, at cost	-	-	-	193	-	-	1,283	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-
Accounts	-	8,046	112	18,881	2,400	3,370	7,965	-	3,350	-
Loans, net of allowance	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	175,000	-	-	175,000	-	-	-
Due from other governments	86,172	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 86,228</u>	<u>\$ 9,885</u>	<u>\$ 2,140</u>	<u>\$ 259,580</u>	<u>\$ 22,487</u>	<u>\$ 36,609</u>	<u>\$ 266,110</u>	<u>\$ 77,865</u>	<u>\$ 6,851</u>	<u>\$ 107,486</u>
Liabilities										
Vouchers payable	\$ 86,172	\$ -	\$ -	\$ 26,259	\$ 1,803	\$ 7,484	\$ 8,592	\$ -	\$ -	\$ 1,219
Accrued compensation	-	9,885	-	8,361	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	9,636
Unearned grant revenue	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>86,172</u>	<u>9,885</u>	<u>-</u>	<u>34,620</u>	<u>1,803</u>	<u>7,484</u>	<u>8,592</u>	<u>-</u>	<u>-</u>	<u>10,855</u>
Deferred inflows of resources										
Property taxes related to a future period	-	-	-	-	-	-	-	-	-	-
Fund balances										
Non-spendable:										
Prepaid items	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Restricted for:										
General government	-	-	-	-	-	-	-	-	-	-
Judiciary and court	-	-	-	224,960	20,684	29,125	257,518	77,865	6,851	96,631
Public safety	-	-	2,140	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	56	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-	-
Assigned - economic development	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>56</u>	<u>-</u>	<u>2,140</u>	<u>224,960</u>	<u>20,684</u>	<u>29,125</u>	<u>257,518</u>	<u>77,865</u>	<u>6,851</u>	<u>96,631</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 86,228</u>	<u>\$ 9,885</u>	<u>\$ 2,140</u>	<u>\$ 259,580</u>	<u>\$ 22,487</u>	<u>\$ 36,609</u>	<u>\$ 266,110</u>	<u>\$ 77,865</u>	<u>\$ 6,851</u>	<u>\$ 107,486</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2017

	Nonmajor Funds								
	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Arrestee Medical
Assets									
Cash	\$ 13,695	\$ 19,237	\$ 30,099	\$ 21,495	\$ 22,084	\$ 390,783	\$ 55,029	\$ -	\$ 5,840
Investments, at cost	-	-	-	-	-	9,414	-	-	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts	79	504	432	295	2,487	19,154	1,722	3,952	362
Loans, net of allowance	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	8,931	-	-	-
Due from other funds	-	-	-	-	-	-	-	3,838	-
Due from other governments	-	-	-	-	-	-	-	-	-
Inventory, at cost	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 13,774</u>	<u>\$ 19,741</u>	<u>\$ 30,531</u>	<u>\$ 21,790</u>	<u>\$ 24,571</u>	<u>\$ 428,282</u>	<u>\$ 56,751</u>	<u>\$ 7,790</u>	<u>\$ 6,202</u>
Liabilities									
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 2,958	\$ -	\$ -	\$ 2,010	\$ -
Accrued compensation	-	-	-	-	962	-	-	391	-
Due to other funds	-	4,580	-	-	-	-	-	5,389	5,323
Unearned grant revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>4,580</u>	<u>-</u>	<u>-</u>	<u>3,920</u>	<u>-</u>	<u>-</u>	<u>7,790</u>	<u>5,323</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	-	-	-	-	-	-	-
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	-	8,931	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted for:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court	13,774	15,161	30,531	21,790	20,651	419,351	56,751	-	-
Public safety	-	-	-	-	-	-	-	-	879
Health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-
Assigned - economic development	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>13,774</u>	<u>15,161</u>	<u>30,531</u>	<u>21,790</u>	<u>20,651</u>	<u>428,282</u>	<u>56,751</u>	<u>-</u>	<u>879</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,774</u>	<u>\$ 19,741</u>	<u>\$ 30,531</u>	<u>\$ 21,790</u>	<u>\$ 24,571</u>	<u>\$ 428,282</u>	<u>\$ 56,751</u>	<u>\$ 7,790</u>	<u>\$ 6,202</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2017

	Nonmajor Funds								
	Sheriff TBL Account	Coroner's Fee	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax
Assets									
Cash	\$ 1,100	\$ 56,813	\$ 830,270	\$ 6,098	\$ 181,261	\$ 1	\$ 174,672	\$ 152,213	\$ 60,581
Investments, at cost	-	-	1,220,894	-	-	-	-	-	1,353,578
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	487,225	-	202,789	-	-	-	-
Accounts	-	540	-	-	857	-	-	-	-
Loans, net of allowance	-	-	-	-	-	-	-	5,000	-
Prepaid items	-	-	-	-	737	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	278,061	-	-	-	-	-	259,358
Inventory, at cost	-	-	58,269	-	-	-	-	-	73,725
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,100</u>	<u>\$ 57,353</u>	<u>\$ 2,874,719</u>	<u>\$ 6,098</u>	<u>\$ 385,644</u>	<u>\$ 1</u>	<u>\$ 174,672</u>	<u>\$ 157,213</u>	<u>\$ 1,747,242</u>
Liabilities									
Vouchers payable	\$ -	\$ 484	\$ 37,497	\$ 4,637	\$ 4,139	\$ -	\$ -	\$ -	\$ 264
Accrued compensation	-	-	41,331	-	4,684	-	-	-	7,042
Due to other funds	-	3,458	-	-	22,632	-	-	-	94,751
Unearned grant revenue	-	-	39,092	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>3,942</u>	<u>117,920</u>	<u>4,637</u>	<u>31,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,057</u>
Deferred inflows of resources									
Property taxes related to a future period	-	-	479,008	-	199,741	-	-	-	-
Fund balances									
Non-spendable:									
Prepaid items	-	-	-	-	737	-	-	-	-
Inventory	-	-	19,177	-	-	-	-	-	73,725
Restricted for:									
General government	-	-	-	1,461	-	-	-	-	-
Judiciary and court	-	-	-	-	-	-	-	-	-
Public safety	1,100	53,411	-	-	-	1	174,672	-	-
Health and welfare	-	-	2,258,614	-	153,711	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	1,571,460
Retirement	-	-	-	-	-	-	-	-	-
Public building commission	-	-	-	-	-	-	-	-	-
Assigned - transportation	-	-	-	-	-	-	-	-	-
Assigned - economic development	-	-	-	-	-	-	-	157,213	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>1,100</u>	<u>53,411</u>	<u>2,277,791</u>	<u>1,461</u>	<u>154,448</u>	<u>1</u>	<u>174,672</u>	<u>157,213</u>	<u>1,645,185</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,100</u>	<u>\$ 57,353</u>	<u>\$ 2,874,719</u>	<u>\$ 6,098</u>	<u>\$ 385,644</u>	<u>\$ 1</u>	<u>\$ 174,672</u>	<u>\$ 157,213</u>	<u>\$ 1,747,242</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Balance Sheets
November 30, 2017

	Nonmajor Funds							
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds	Total
Assets								
Cash	\$ 36,482	\$ 48,463	\$ 5,404	\$ 10,497	\$ 4,370	\$ 208,488	\$ 5,186,935	\$ 7,067,415
Investments, at cost	-	3,533	-	-	-	-	4,145,426	5,408,981
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	2,270,456	10,676,159
Accounts	-	1,840	194	-	-	-	176,230	380,488
Loans, net of allowance	-	-	-	-	-	-	5,000	5,000
Prepaid items	-	-	-	-	-	79	9,893	9,893
Due from other funds	-	575,000	-	-	-	-	4,612,248	5,259,723
Due from other governments	-	-	-	-	223,176	-	846,767	849,729
Inventory, at cost	-	-	-	-	-	-	131,994	438,000
Other assets	-	-	-	-	30,000	-	30,000	30,000
Total assets	<u>\$ 36,482</u>	<u>\$ 628,836</u>	<u>\$ 5,598</u>	<u>\$ 10,497</u>	<u>\$ 257,546</u>	<u>\$ 208,567</u>	<u>\$ 17,414,949</u>	<u>\$ 30,125,388</u>
Liabilities								
Vouchers payable	\$ -	\$ 28,079	\$ -	\$ -	\$ 255,895	\$ 2,667	\$ 533,321	\$ 1,049,694
Accrued compensation	-	3,843	-	-	1,651	-	83,178	210,452
Due to other funds	-	-	-	-	-	-	177,894	177,894
Unearned grant revenue	-	-	-	-	-	-	39,092	39,092
Total liabilities	<u>-</u>	<u>31,922</u>	<u>-</u>	<u>-</u>	<u>257,546</u>	<u>2,667</u>	<u>833,485</u>	<u>1,477,132</u>
Deferred inflows of resources								
Property taxes related to a future period	-	-	-	-	-	-	2,232,287	10,497,486
Fund balances								
Non-spendable:								
Prepaid items	-	-	-	-	-	79	9,893	9,893
Inventory	-	-	-	-	-	-	92,902	398,908
Restricted for:							-	
General government	-	596,914	-	-	-	-	1,068,405	1,068,405
Judiciary and court	-	-	5,598	10,497	-	-	1,307,738	1,307,738
Public safety	-	-	-	-	-	-	232,203	232,203
Health and welfare	-	-	-	-	-	-	2,412,325	2,412,325
Transportation	36,482	-	-	-	-	-	8,883,327	8,883,327
Retirement	-	-	-	-	-	-	-	550,643
Public building commission	-	-	-	-	-	205,821	205,821	205,821
Assigned - transportation	-	-	-	-	-	-	-	2,944,944
Assigned - economic development	-	-	-	-	-	-	157,213	157,213
Unassigned	-	-	-	-	-	-	(20,650)	(20,650)
Total fund balances	<u>36,482</u>	<u>596,914</u>	<u>5,598</u>	<u>10,497</u>	<u>-</u>	<u>205,900</u>	<u>14,349,177</u>	<u>18,150,770</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 36,482</u>	<u>\$ 628,836</u>	<u>\$ 5,598</u>	<u>\$ 10,497</u>	<u>\$ 257,546</u>	<u>\$ 208,567</u>	<u>\$ 17,414,949</u>	<u>\$ 30,125,388</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2017

	Major Funds		Nonmajor Funds					
	Pension	County Highway	County Bridge	Matching Tax	Recorder Computer	County Clerk Computer	County Treasurer Computer	Treasurer's Interest
Revenues:								
Property taxes	\$ 6,050,975	\$ 1,971,583	\$ 763,549	\$ 763,549	\$ -	\$ -	\$ -	\$ -
Intergovernmental	314,149	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and fees	-	422,716	-	-	166,433	43,082	24,482	31,870
Interest on investments	639	8,502	6,300	2,808	100	78	6	46,800
Miscellaneous	-	47,186	-	200,000	-	-	11,647	-
Total revenues	<u>6,365,763</u>	<u>2,449,987</u>	<u>769,849</u>	<u>966,357</u>	<u>166,533</u>	<u>43,160</u>	<u>36,135</u>	<u>78,670</u>
Expenditures:								
General government	5,961,969	-	-	-	115,282	55,906	57,596	119,791
Judiciary and court related	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	2,395,904	100,474	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Capital outlay	-	666,006	540,009	448,951	6,696	-	-	-
Debt service principal	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-
Total expenditures	<u>5,961,969</u>	<u>3,061,910</u>	<u>640,483</u>	<u>448,951</u>	<u>121,978</u>	<u>55,906</u>	<u>57,596</u>	<u>119,791</u>
Excess (deficiency) of revenues over expenditures	<u>403,794</u>	<u>(611,923)</u>	<u>129,366</u>	<u>517,406</u>	<u>44,555</u>	<u>(12,746)</u>	<u>(21,461)</u>	<u>(41,121)</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>403,794</u>	<u>(611,923)</u>	<u>129,366</u>	<u>517,406</u>	<u>44,555</u>	<u>(12,746)</u>	<u>(21,461)</u>	<u>(41,121)</u>
Fund balance, beginning of year	<u>146,849</u>	<u>3,862,873</u>	<u>3,613,097</u>	<u>3,015,460</u>	<u>307,921</u>	<u>51,858</u>	<u>811</u>	<u>119,709</u>
Fund balance, end of year	<u>\$ 550,643</u>	<u>\$ 3,250,950</u>	<u>\$ 3,742,463</u>	<u>\$ 3,532,866</u>	<u>\$ 352,476</u>	<u>\$ 39,112</u>	<u>\$ (20,650)</u>	<u>\$ 78,588</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2017

	Nonmajor Funds									
	Subrecipient Grants	Court Security Fee	Sheriff E-Citation	Court Document Storage	Foreclosure Mediation	Law Library	Probation Service Fee	Forfeited Funds-State's Attorney	SAO MADD	Equitable Sharing-State's Attorney
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	430,281	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and fees	-	118,137	1,000	258,835	34,950	47,353	97,039	30,735	-	-
Interest on investments	21	-	-	74	54	33	80	62	1	89
Miscellaneous	-	-	-	-	-	-	-	-	6,850	-
Total revenues	<u>430,302</u>	<u>118,137</u>	<u>1,000</u>	<u>258,909</u>	<u>35,004</u>	<u>47,386</u>	<u>97,119</u>	<u>30,797</u>	<u>6,851</u>	<u>89</u>
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	303,801	32,403	44,849	37,015	82,056	-	48,670
Public safety	-	118,487	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Transportation	430,281	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	12,822	-	-	17,123
Debt service principal	-	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>430,281</u>	<u>118,487</u>	<u>-</u>	<u>303,801</u>	<u>32,403</u>	<u>44,849</u>	<u>49,837</u>	<u>82,056</u>	<u>-</u>	<u>65,793</u>
Excess (deficiency) of revenues over expenditures	<u>21</u>	<u>(350)</u>	<u>1,000</u>	<u>(44,892)</u>	<u>2,601</u>	<u>2,537</u>	<u>47,282</u>	<u>(51,259)</u>	<u>6,851</u>	<u>(65,704)</u>
Other financing sources (uses):										
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>21</u>	<u>(350)</u>	<u>1,000</u>	<u>(44,892)</u>	<u>2,601</u>	<u>2,537</u>	<u>47,282</u>	<u>(51,259)</u>	<u>6,851</u>	<u>(65,704)</u>
Fund balance, beginning of year	<u>35</u>	<u>350</u>	<u>1,140</u>	<u>269,852</u>	<u>18,083</u>	<u>26,588</u>	<u>210,236</u>	<u>129,124</u>	<u>-</u>	<u>162,335</u>
Fund balance, end of year	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ 2,140</u>	<u>\$ 224,960</u>	<u>\$ 20,684</u>	<u>\$ 29,125</u>	<u>\$ 257,518</u>	<u>\$ 77,865</u>	<u>\$ 6,851</u>	<u>\$ 96,631</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2017

	Nonmajor Funds								
	Gang Violence Victims and Witness	SAO Records/ Automation	SAO IDRP Fees Fund	Dispute Resolution	Circuit Clerk Administration/ Operations	Court Automation	Circuit Clerk E-Citation	Driver Improvement Program	Arrestee Medical
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fines and fees	1,420	5,808	30,526	4,175	29,285	261,529	20,971	39,244	5,318
Interest on investments	6	6	5	21	7	221	14	-	7
Miscellaneous	-	-	-	-	-	26,000	-	-	-
Total revenues	<u>1,426</u>	<u>5,814</u>	<u>30,531</u>	<u>4,196</u>	<u>29,292</u>	<u>287,750</u>	<u>20,985</u>	<u>39,244</u>	<u>5,325</u>
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Judiciary and court related	24	12,031	-	-	53,563	107,721	-	34,589	-
Public safety	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Capital outlay	1,700	4,775	-	-	-	7,492	-	-	-
Debt service principal	-	-	-	-	-	-	-	-	-
Debt service interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,724</u>	<u>16,806</u>	<u>-</u>	<u>-</u>	<u>53,563</u>	<u>115,213</u>	<u>-</u>	<u>34,589</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(298)</u>	<u>(10,992)</u>	<u>30,531</u>	<u>4,196</u>	<u>(24,271)</u>	<u>172,537</u>	<u>20,985</u>	<u>4,655</u>	<u>5,325</u>
Other financing sources (uses):									
Transfers out	-	-	-	-	-	-	-	-	(5,323)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,323)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(298)</u>	<u>(10,992)</u>	<u>30,531</u>	<u>4,196</u>	<u>(24,271)</u>	<u>172,537</u>	<u>20,985</u>	<u>4,655</u>	<u>2</u>
Fund balance, beginning of year	<u>14,072</u>	<u>26,153</u>	<u>-</u>	<u>17,594</u>	<u>44,922</u>	<u>255,745</u>	<u>35,766</u>	<u>(4,655)</u>	<u>877</u>
Fund balance, end of year	<u>\$ 13,774</u>	<u>\$ 15,161</u>	<u>\$ 30,531</u>	<u>\$ 21,790</u>	<u>\$ 20,651</u>	<u>\$ 428,282</u>	<u>\$ 56,751</u>	<u>\$ -</u>	<u>\$ 879</u>

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2017

	Nonmajor Funds								
	Sheriff TBL Account	Coroner's Fee	Health	IKAN ROE Building Fund	Veterans Assistance	Forfeited Funds - Sheriff	Federal Seized Task Force	Revolving CDAP Loans	County Motor Fuel Tax
Revenues:									
Property taxes	\$ -	\$ -	\$ 469,589	\$ -	\$ 173,862	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,815,784	-	-	-	-	-	1,786,012
Licenses and permits	-	-	143,133	-	-	-	-	-	-
Fines and fees	-	41,668	236,566	-	-	-	-	-	-
Interest on investments	-	54	10,450	1	1,725	-	287	91	11,545
Miscellaneous	-	13,186	32,321	24,000	5,494	-	-	-	-
Total revenues	-	54,908	2,707,843	24,001	181,081	-	287	91	1,797,557
Expenditures:									
General government	-	-	-	22,540	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-
Public safety	-	19,594	-	-	-	-	10,989	-	-
Public health and welfare	-	-	2,111,890	-	207,750	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	1,591,943
Economic development	-	-	-	-	-	-	-	50,000	-
Capital outlay	-	645	118,048	-	24,344	-	113,821	-	-
Debt service principal	-	4,516	-	-	-	-	-	-	-
Debt service interest	-	964	-	-	-	-	-	-	-
Total expenditures	-	25,719	2,229,938	22,540	232,094	-	124,810	50,000	1,591,943
Excess (deficiency) of revenues over expenditures	-	29,189	477,905	1,461	(51,013)	-	(124,523)	(49,909)	205,614
Other financing sources (uses):									
Transfers out	-	-	(163,020)	-	-	-	-	(75,000)	-
Total other financing sources (uses)	-	-	(163,020)	-	-	-	-	(75,000)	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	29,189	314,885	1,461	(51,013)	-	(124,523)	(124,909)	205,614
Fund balance, beginning of year	1,100	24,222	1,962,906	-	205,461	1	299,195	282,122	1,439,571
Fund balance, end of year	\$ 1,100	\$ 53,411	\$ 2,277,791	\$ 1,461	\$ 154,448	\$ 1	\$ 174,672	\$ 157,213	\$ 1,645,185

Kankakee County, Illinois
Major and Nonmajor Special Revenue Funds
Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended November 30, 2017

	Nonmajor Funds							
	Township Bridge	Geographical Information System	Drug Court	Marriage Fund	WIOA Grants	Public Building Commission	Total Nonmajor Funds	Total
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170,549	\$ 10,193,107
Intergovernmental	208,356	-	-	-	2,720,611	-	6,961,044	7,275,193
Licenses and permits	-	-	-	-	-	-	143,133	143,133
Fines and fees	-	235,233	3,057	2,150	-	-	1,770,866	2,193,582
Interest on investments	34	192	1	10	-	1,004	82,187	91,328
Miscellaneous	-	-	-	-	-	22,000	341,498	388,684
Total revenues	208,390	235,425	3,058	2,160	2,720,611	23,004	11,469,277	20,285,027
Expenditures:								
General government	-	124,657	-	-	-	22,939	518,711	6,480,680
Judiciary and court related	-	-	-	2,155	-	-	758,877	758,877
Public safety	-	-	-	-	-	-	149,070	149,070
Public health and welfare	-	-	-	-	-	-	2,319,640	2,319,640
Transportation	226,052	-	-	-	-	-	2,348,750	4,744,654
Economic development	-	-	-	-	2,720,611	-	2,770,611	2,770,611
Capital outlay	-	27,843	-	-	-	-	1,324,269	1,990,275
Debt service principal	-	-	-	-	-	-	4,516	4,516
Debt service interest	-	-	-	-	-	-	964	964
Total expenditures	226,052	152,500	-	2,155	2,720,611	22,939	10,195,408	19,219,287
Excess (deficiency) of revenues over expenditures	(17,662)	82,925	3,058	5	-	65	1,273,869	1,065,740
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	(243,343)	(243,343)
Total other financing sources (uses)	-	-	-	-	-	-	(243,343)	(243,343)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(17,662)	82,925	3,058	5	-	65	1,030,526	822,397
Fund balance, beginning of year	54,144	513,989	2,540	10,492	-	205,835	13,318,651	17,328,373
Fund balance, end of year	\$ 36,482	\$ 596,914	\$ 5,598	\$ 10,497	\$ -	\$ 205,900	\$ 14,349,177	\$ 18,150,770

Kankakee County, Illinois
Combining Balance Sheet - Debt Service Funds
November 30, 2017

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Juvenile Detention Center	Public Building Commission- Health Department	Total Debt Service Funds
Assets							
Cash	\$ 268,230	\$ 141,523	\$ 88,201	\$ 138,431	\$ -	\$ 112,246	\$ 748,631
Investments, at cost	-	-	-	-	-	-	-
Receivables, (net, where applicable of allowance for uncollectibles):							
Taxes, including interest, penalties and liens	260,033	670,266	421,573	637,116	-	-	1,988,988
Accounts	22	59	36	56	-	-	173
	<u>22</u>	<u>59</u>	<u>36</u>	<u>56</u>	<u>-</u>	<u>-</u>	<u>173</u>
Total assets	<u>\$ 528,285</u>	<u>\$ 811,848</u>	<u>\$ 509,810</u>	<u>\$ 775,603</u>	<u>\$ -</u>	<u>\$ 112,246</u>	<u>\$ 2,737,792</u>
Liabilities							
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources							
Property taxes related to future period	<u>255,625</u>	<u>658,735</u>	<u>414,462</u>	<u>626,047</u>	<u>-</u>	<u>-</u>	<u>1,954,869</u>
Fund balances							
Restricted for:							
Debt service	<u>272,660</u>	<u>153,113</u>	<u>95,348</u>	<u>149,556</u>	<u>-</u>	<u>112,246</u>	<u>782,923</u>
Total fund balances	<u>272,660</u>	<u>153,113</u>	<u>95,348</u>	<u>149,556</u>	<u>-</u>	<u>112,246</u>	<u>782,923</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 528,285</u>	<u>\$ 811,848</u>	<u>\$ 509,810</u>	<u>\$ 775,603</u>	<u>\$ -</u>	<u>\$ 112,246</u>	<u>\$ 2,737,792</u>

Kankakee County, Illinois
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Debt Service Funds
For the Year Ended November 30, 2017

	2009 Bond Series	2011 Bond Series	2012 Bond Series	2012A Bond Series	Juvenile Detention Center	Public Building Commission- Health Department	Total Debt Service Funds
Revenues:							
Taxes	\$ 251,467	\$ 657,868	\$ 405,695	\$ 631,470	\$ -	\$ -	\$ 1,946,500
Interest on investments	22	59	36	56	44	-	217
Miscellaneous	47,960	-	-	-	-	-	47,960
Total revenues	<u>299,449</u>	<u>657,927</u>	<u>405,731</u>	<u>631,526</u>	<u>44</u>	<u>-</u>	<u>1,994,677</u>
Expenditures:							
General government	750	5,000	5,000	5,000	-	-	15,750
Debt service principal	155,000	495,000	325,000	535,000	-	121,582	1,631,582
Debt service interest	147,183	167,663	83,653	101,073	-	63,668	563,240
Total expenditures	<u>302,933</u>	<u>667,663</u>	<u>413,653</u>	<u>641,073</u>	<u>-</u>	<u>185,250</u>	<u>2,210,572</u>
Excess (deficiency) of revenues over expenditures	<u>(3,484)</u>	<u>(9,736)</u>	<u>(7,922)</u>	<u>(9,547)</u>	<u>44</u>	<u>(185,250)</u>	<u>(215,895)</u>
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	185,250	185,250
Operating transfers out	-	-	-	-	(50,740)	-	(50,740)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,740)</u>	<u>185,250</u>	<u>134,510</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>(3,484)</u>	<u>(9,736)</u>	<u>(7,922)</u>	<u>(9,547)</u>	<u>(50,696)</u>	<u>-</u>	<u>(81,385)</u>
Fund balance, beginning of year	276,144	162,849	103,270	159,103	50,696	112,246	864,308
Fund balance, end of year	<u>\$ 272,660</u>	<u>\$ 153,113</u>	<u>\$ 95,348</u>	<u>\$ 149,556</u>	<u>\$ -</u>	<u>\$ 112,246</u>	<u>\$ 782,923</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Tort Liability Fund (reported in General Fund)
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Property taxes	\$ 3,487,676	\$ 3,487,676	\$ 3,455,663	\$ (32,013)
Intergovernmental	10,000	10,000	60,403	50,403
Interest on investments	600	600	603	3
Miscellaneous	80,000	80,000	62,441	(17,559)
Total revenue	<u>3,578,276</u>	<u>3,578,276</u>	<u>3,579,110</u>	<u>834</u>
Expenditures:				
Personal services	824,800	824,800	917,968	93,168
Contractual services	2,044,860	2,044,860	1,965,964	(78,896)
Supplies and materials	6,500	6,500	6,538	38
Capital outlay	1,000	1,000	3,000	2,000
Other services and charges	389,000	389,000	406,511	17,511
Debt service interest	35,000	35,000	19,672	(15,328)
Total expenditures	<u>3,301,160</u>	<u>3,301,160</u>	<u>3,319,653</u>	<u>18,493</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 277,116</u>	<u>\$ 277,116</u>	<u>\$ 259,457</u>	<u>\$ (17,659)</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Bridge				
Revenues:				
Property taxes	\$ 759,942	\$ 759,942	\$ 763,549	\$ 3,607
Interest on investments	320	320	6,300	5,980
Total revenues	760,262	760,262	769,849	9,587
Expenditures:				
Contractual services	-	-	100,474	100,474
Capital outlay	4,004,468	4,004,468	540,009	(3,464,459)
Total expenditures	4,004,468	4,004,468	640,483	(3,363,985)
Excess (deficiency) of revenues over expenditures	\$ (3,244,206)	\$ (3,244,206)	\$ 129,366	\$ 3,373,572
Matching Tax				
Revenues:				
Property taxes	\$ 759,942	\$ 759,942	\$ 763,549	\$ 3,607
Interest on investments	1,700	1,700	2,808	1,108
Miscellaneous	35,000	35,000	200,000	165,000
Total revenues	796,642	796,642	966,357	169,715
Expenditures:				
Capital outlay	3,723,555	3,723,555	448,951	(3,274,604)
Total expenditures	3,723,555	3,723,555	448,951	(3,274,604)
Excess (deficiency) of revenues over expenditures	\$ (2,926,913)	\$ (2,926,913)	\$ 517,406	\$ 3,444,319
Recorder Computer				
Revenues:				
Fines and fees	\$ 160,000	\$ 160,000	\$ 166,433	\$ 6,433
Interest on investments	-	-	100	100
Total revenues	160,000	160,000	166,533	6,533
Expenditures:				
Personal services	52,000	52,000	56,765	4,765
Contractual services	49,000	49,000	37,327	(11,673)
Supplies	3,000	3,000	6	(2,994)
Capital outlay	12,000	12,000	6,696	(5,304)
Other services and charges	22,500	22,500	21,184	(1,316)
Total expenditures	138,500	138,500	121,978	(16,522)
Excess (deficiency) of revenues over expenditures	\$ 21,500	\$ 21,500	\$ 44,555	\$ 23,055

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Clerk Computer				
Revenues:				
Fines and fees	\$ 50,500	\$ 50,500	\$ 43,082	\$ (7,418)
Interest on investments	-	-	78	78
Total revenues	50,500	50,500	43,160	(7,340)
Expenditures:				
Personal services	15,500	15,500	19,249	3,749
Supplies	-	-	528	528
Other services and charges	35,000	35,000	36,129	1,129
Total expenditures	50,500	50,500	55,906	5,406
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (12,746)	\$ (12,746)
County Treasurer Computer				
Revenues:				
Fines and fees	\$ 18,750	\$ 18,750	\$ 24,482	\$ 5,732
Interest on investments	16	16	6	(10)
Miscellaneous	10,000	10,000	11,647	1,647
Total revenues	28,766	28,766	36,135	7,369
Expenditures:				
Personal services	28,766	28,766	48,841	20,075
Contractual services	-	-	2,279	2,279
Other services and charges	-	-	6,476	6,476
Total expenditures	28,766	28,766	57,596	28,830
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (21,461)	\$ (21,461)
Treasurer's Interest				
Revenues:				
Fines and fees	\$ 72,000	\$ 72,000	\$ 31,870	\$ (40,130)
Interest on investments	70	70	46,800	46,730
Total revenues	72,070	72,070	78,670	6,600
Expenditures:				
Other services and charges	110,000	110,000	119,791	9,791
Total expenditures	110,000	110,000	119,791	9,791
Excess (deficiency) of revenues over expenditures	\$ (37,930)	\$ (37,930)	\$ (41,121)	\$ (3,191)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Subrecipient Grants (Rural Transportation)				
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 430,281	\$ (269,719)
Interest on investments	100	100	21	(79)
Total revenues	700,100	700,100	430,302	(269,798)
Expenditures:				
Other services and charges	700,100	700,100	430,281	(269,819)
Total expenditures	700,100	700,100	430,281	(269,819)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 21	\$ 21
Court Security Fee				
Revenues:				
Fines and fees	\$ 110,000	\$ 110,000	\$ 118,137	\$ 8,137
Total revenues	110,000	110,000	118,137	8,137
Expenditures:				
Personal services	106,500	106,500	117,207	10,707
Other services and charges	3,500	3,500	1,280	(2,220)
Total expenditures	110,000	110,000	118,487	8,487
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (350)	\$ (350)
Sheriff E-Citation Fund				
Revenues:				
Fines and fees	\$ 500	\$ 500	\$ 1,000	\$ 500
Total revenues	500	500	1,000	500
Expenditures:				
Other services and charges	500	500	-	(500)
Total expenditures	500	500	-	(500)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 1,000	\$ 1,000

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Court Document Storage				
Revenues:				
Fines and fees	\$ 260,000	\$ 260,000	\$ 258,835	\$ (1,165)
Interest on investments	31	31	74	43
Miscellaneous	25,000	25,000	-	(25,000)
Total revenues	285,031	285,031	258,909	(26,122)
Expenditures:				
Personal services	232,000	232,000	240,278	8,278
Contractual services	53,100	53,100	63,523	10,423
Total expenditures	285,100	285,100	303,801	18,701
Excess (deficiency) of revenues over expenditures	\$ (69)	\$ (69)	\$ (44,892)	\$ (44,823)
Foreclosure Mediation				
Revenues:				
Fines and fees	\$ 26,500	\$ 26,500	\$ 34,950	\$ 8,450
Interest on investments	-	-	54	54
Total revenues	26,500	26,500	35,004	8,504
Expenditures:				
Contractual services	25,000	25,000	30,753	5,753
Supplies	-	-	1,650	1,650
Total expenditures	25,000	25,000	32,403	7,403
Excess (deficiency) of revenues over expenditures	\$ 1,500	\$ 1,500	\$ 2,601	\$ 1,101
Law Library				
Revenues:				
Fines and fees	\$ 42,500	\$ 42,500	\$ 47,353	\$ 4,853
Interest on investments	-	-	33	33
Total revenues	42,500	42,500	47,386	4,886
Expenditures:				
Other services and charges	38,000	38,000	44,849	6,849
Total expenditures	38,000	38,000	44,849	6,849
Excess (deficiency) of revenues over expenditures	\$ 4,500	\$ 4,500	\$ 2,537	\$ (1,963)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Probation Service Fee				
Revenues:				
Fines and fees	\$ 107,000	\$ 107,000	\$ 97,039	\$ (9,961)
Interest on investments	30	30	80	50
Total revenues	107,030	107,030	97,119	(9,911)
Expenditures:				
Personal services	1,600	1,600	132	(1,468)
Contractual services	17,500	17,500	7,694	(9,806)
Supplies	12,700	12,700	3,331	(9,369)
Capital outlay	33,500	33,500	12,822	(20,678)
Other services and charges	37,350	37,350	25,858	(11,492)
Total expenditures	102,650	102,650	49,837	(52,813)
Excess (deficiency) of revenues over expenditures	4,380	4,380	47,282	42,902
Transfers out	(3,000)	(3,000)	-	3,000
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ 1,380	\$ 1,380	\$ 47,282	\$ 45,902
Forfeited Funds - State's Attorney				
Revenues:				
Fines and fees	\$ 11,000	\$ 11,000	\$ 30,735	\$ 19,735
Interest on investments	150	150	62	(88)
Total revenues	11,150	11,150	30,797	19,647
Expenditures:				
Personal services	-	-	79,174	79,174
Contractual services	11,000	11,000	2,531	(8,469)
Supplies	3,200	3,200	61	(3,139)
Other services and charges	7,800	7,800	290	(7,510)
Total expenditures	22,000	22,000	82,056	60,056
Excess (deficiency) of revenues over expenditures	\$ (10,850)	\$ (10,850)	\$ (51,259)	\$ (40,409)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO-MADD				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1	\$ 1
Miscellaneous	-	-	6,850	6,850
Total revenues	-	-	6,851	6,851
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,851</u>	<u>\$ 6,851</u>
Equitable Sharing-State's Attorney				
Revenues:				
Fines and fees	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Interest on investments	50	50	89	39
Total revenues	3,050	3,050	89	(2,961)
Expenditures:				
Contractual services	-	-	17,647	17,647
Supplies	-	-	413	413
Capital outlay	-	-	17,123	17,123
Other services and charges	3,050	3,050	30,610	27,560
Total expenditures	3,050	3,050	65,793	62,743
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65,704)</u>	<u>\$ (65,704)</u>
Gang Violence Victims and Witness				
Revenues:				
Fines and fees	\$ 5,000	\$ 5,000	\$ 1,420	\$ (3,580)
Interest on investments	150	150	6	(144)
Total revenues	5,150	5,150	1,426	(3,724)
Expenditures:				
Supplies	5,000	5,000	24	(4,976)
Capital outlay	-	-	1,700	1,700
Other services and charges	12,500	12,500	-	(12,500)
Total expenditures	17,500	17,500	1,724	(15,776)
Excess (deficiency) of revenues over expenditures	<u>\$ (12,350)</u>	<u>\$ (12,350)</u>	<u>\$ (298)</u>	<u>\$ 12,052</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
SAO Records/Automation				
Revenues:				
Fines and fees	\$ 7,000	\$ 7,000	\$ 5,808	\$ (1,192)
Interest on investments	25	25	6	(19)
Total revenues	7,025	7,025	5,814	(1,211)
Expenditures:				
Personal services	-	-	4,581	4,581
Contractual services	-	-	174	174
Supplies	-	-	7,254	7,254
Capital outlay	-	-	4,775	4,775
Other services and charges	3,000	3,000	22	(2,978)
Total expenditures	3,000	3,000	16,806	13,806
Excess (deficiency) of revenues over expenditures	\$ 4,025	\$ 4,025	\$ (10,992)	\$ (15,017)
SAO IDRP Fees Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 30,526	\$ 30,526
Interest on investments	-	-	5	5
Total revenues	-	-	30,531	30,531
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 30,531	\$ 30,531
Dispute Resolution				
Revenues:				
Fines and fees	\$ 3,900	\$ 3,900	\$ 4,175	\$ 275
Interest on investments	-	-	21	21
Total revenues	3,900	3,900	4,196	296
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ 3,900	\$ 3,900	\$ 4,196	\$ 296

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Circuit Clerk Administration/Operations				
Revenues:				
Fines and fees	\$ 30,000	\$ 30,000	\$ 29,285	\$ (715)
Interest on investments	10	10	7	(3)
Total revenues	30,010	30,010	29,292	(718)
Expenditures:				
Personal services	43,000	43,000	48,625	5,625
Other services and charges	22,000	22,000	4,938	(17,062)
Total expenditures	65,000	65,000	53,563	(11,437)
Excess (deficiency) of revenues over expenditures	\$ (34,990)	\$ (34,990)	\$ (24,271)	\$ 10,719
Court Automation				
Revenues:				
Fines and fees	\$ 295,000	\$ 295,000	\$ 261,529	\$ (33,471)
Interest on investments	285	285	221	(64)
Miscellaneous	25,000	25,000	26,000	1,000
Total revenues	320,285	320,285	287,750	(32,535)
Expenditures:				
Contractual services	170,000	170,000	107,721	(62,279)
Capital outlay	150,000	150,000	7,492	(142,508)
Total expenditures	320,000	320,000	115,213	(204,787)
Excess (deficiency) of revenues over expenditures	\$ 285	\$ 285	\$ 172,537	\$ 172,252
Circuit Clerk E-Citation				
Revenues:				
Fines and fees	\$ 18,000	\$ 18,000	\$ 20,971	\$ 2,971
Interest on investments	2	2	14	12
Total revenues	18,002	18,002	20,985	2,983
Expenditures:				
Other services and charges	5,000	5,000	-	(5,000)
Total expenditures	5,000	5,000	-	(5,000)
Excess (deficiency) of revenues over expenditures	\$ 13,002	\$ 13,002	\$ 20,985	\$ 7,983

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Driver Improvement Program				
Revenues:				
Fines and fees	\$ 37,400	\$ 37,400	\$ 39,244	\$ 1,844
Total revenues	37,400	37,400	39,244	1,844
Expenditures:				
Personal services	11,400	11,400	7,669	(3,731)
Other services and charges	26,000	26,000	26,920	920
Total expenditures	37,400	37,400	34,589	(2,811)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 4,655	\$ 4,655
Arrestee Medical				
Revenues:				
Fines and fees	\$ 10,000	\$ 10,000	\$ 5,318	\$ (4,682)
Interest on investments	10	10	7	(3)
Total revenues	10,010	10,010	5,325	(4,685)
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	10,010	10,010	5,325	(4,685)
Transfers out	(10,010)	(10,010)	(5,323)	4,687
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ 2	\$ 2
Coroner's Fee				
Revenues:				
Fines and fees	\$ 30,000	\$ 30,000	\$ 41,668	\$ 11,668
Interest on investments	-	-	54	54
Miscellaneous	-	-	13,186	13,186
Total revenues	30,000	30,000	54,908	24,908
Expenditures:				
Contractual services	-	-	7,274	7,274
Capital outlay	-	-	645	645
Other services and charges	29,000	29,000	12,320	(16,680)
Debt service principal	-	-	4,516	4,516
Debt service interest	-	-	964	964
Total expenditures	29,000	29,000	25,719	(3,281)
Excess (deficiency) of revenues over expenditures	\$ 1,000	\$ 1,000	\$ 29,189	\$ 28,189

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Health				
Revenues:				
Property taxes	\$ 460,000	\$ 460,000	\$ 469,589	\$ 9,589
Intergovernmental	1,368,190	1,368,190	1,632,305	264,115
Licenses and permits	199,800	199,800	143,133	(56,667)
Fines and fees	194,300	194,300	236,566	42,266
Interest on investments	2,500	2,500	10,450	7,950
Miscellaneous	28,000	28,000	32,321	4,321
Total revenues	2,252,790	2,252,790	2,524,364	271,574
Expenditures:				
Personal services	1,674,468	1,674,468	1,427,182	(247,286)
Contractual services	295,885	295,885	209,945	(85,940)
Supplies	118,750	118,750	174,451	55,701
Capital outlay	59,298	59,298	118,048	58,750
Other services and charges	104,389	104,389	116,833	12,444
Total expenditures	2,252,790	2,252,790	2,046,459	(206,331)
Excess (deficiency) of revenues over expenditures	-	-	477,905	477,905
Transfers out	-	-	(163,020)	(163,020)
Excess (deficiency) of revenues and transfers in over expenditures and transfers out	\$ -	\$ -	\$ 314,885	\$ 314,885
IKAN-ROE Building Fund				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1	\$ 1
Miscellaneous	-	-	24,000	24,000
Total revenues	-	-	24,001	24,001
Expenditures:				
Other services and charges	-	-	22,540	22,540
Total expenditures	-	-	22,540	22,540
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 1,461	\$ 1,461

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Veterans Assistance				
Revenues:				
Property taxes	\$ 220,000	\$ 220,000	\$ 173,862	\$ (46,138)
Interest on investments	-	-	1,725	1,725
Miscellaneous	15,000	15,000	5,494	(9,506)
Total revenues	235,000	235,000	181,081	(53,919)
Expenditures:				
Personal services	143,500	143,500	134,016	(9,484)
Supplies	2,500	2,500	2,412	(88)
Capital outlay	2,800	2,800	24,344	21,544
Insurances	26,300	26,300	26,002	(298)
Other services and charges	73,320	73,320	45,320	(28,000)
Total expenditures	248,420	248,420	232,094	(16,326)
Excess (deficiency) of revenues over expenditures	\$ (13,420)	\$ (13,420)	\$ (51,013)	\$ (37,593)
Federal Seized Task Force				
Revenues:				
Interest on investments	\$ 200	\$ 200	\$ 287	\$ 87
Total revenues	200	200	287	87
Expenditures:				
Supplies	-	-	10,989	10,989
Capital outlay	220,000	220,000	113,821	(106,179)
Other services and charges	55,000	55,000	-	(55,000)
Total expenditures	275,000	275,000	124,810	(150,190)
Excess (deficiency) of revenues over expenditures	\$ (274,800)	\$ (274,800)	\$ (124,523)	\$ 150,277
Revolving CDAP Loans				
Revenues:				
Interest on investments	\$ 3,300	\$ 3,300	\$ 91	\$ (3,209)
Miscellaneous	500	500	-	(500)
Total revenues	3,800	3,800	91	(3,709)
Expenditures:				
Other services and charges	1,000	1,000	50,000	49,000
Total expenditures	1,000	1,000	50,000	49,000
Excess (deficiency) of revenues over expenditures	2,800	2,800	(49,909)	(52,709)
Transfers out	-	-	(75,000)	(75,000)
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ 2,800	\$ 2,800	\$ (124,909)	\$ (127,709)

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
County Motor Fuel Tax				
Revenues:				
Intergovernmental	\$ 1,700,000	\$ 1,700,000	\$ 1,786,012	\$ 86,012
Interest on investments	1,300	1,300	11,545	10,245
Total revenues	<u>1,701,300</u>	<u>1,701,300</u>	<u>1,797,557</u>	<u>96,257</u>
Expenditures:				
Personal services	1,016,023	1,016,023	916,360	(99,663)
Other services and charges	<u>1,932,892</u>	<u>1,932,892</u>	<u>675,583</u>	<u>(1,257,309)</u>
Total expenditures	<u>2,948,915</u>	<u>2,948,915</u>	<u>1,591,943</u>	<u>(1,356,972)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,247,615)</u>	<u>\$ (1,247,615)</u>	<u>\$ 205,614</u>	<u>\$ 1,453,229</u>
Township Bridge				
Revenues:				
Intergovernmental	\$ 1,101,127	\$ 1,101,127	\$ 208,356	\$ (892,771)
Interest on investments	15	15	34	19
Total revenues	<u>1,101,142</u>	<u>1,101,142</u>	<u>208,390</u>	<u>(892,752)</u>
Expenditures:				
Other services and charges	<u>1,157,844</u>	<u>1,157,844</u>	<u>226,052</u>	<u>(931,792)</u>
Total expenditures	<u>1,157,844</u>	<u>1,157,844</u>	<u>226,052</u>	<u>(931,792)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (56,702)</u>	<u>\$ (56,702)</u>	<u>\$ (17,662)</u>	<u>\$ 39,040</u>

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
Geographical Information System				
Revenues:				
Fines and fees	\$ 200,000	\$ 200,000	\$ 235,233	\$ 35,233
Interest on investments	101	101	192	91
Total revenues	200,101	200,101	235,425	35,324
Expenditures:				
Personal services	101,875	101,875	104,165	2,290
Contractual services	50,000	50,000	18,349	(31,651)
Supplies	250	250	990	740
Capital outlay	15,000	15,000	27,843	12,843
Other services and charges	3,950	3,950	1,153	(2,797)
Total expenditures	171,075	171,075	152,500	(18,575)
Excess (deficiency) of revenues over expenditures	\$ 29,026	\$ 29,026	\$ 82,925	\$ 53,899
Drug Court Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 3,057	\$ 3,057
Interest on investments	-	-	1	1
Total revenues	-	-	3,058	3,058
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 3,058	\$ 3,058
Marriage Fund				
Revenues:				
Fines and fees	\$ -	\$ -	\$ 2,150	\$ 2,150
Interest on investments	-	-	10	10
Total revenues	-	-	2,160	2,160
Expenditures:				
Other services and charges	-	-	2,155	2,155
Total expenditures	-	-	2,155	2,155
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 5	\$ 5

Kankakee County, Illinois
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual, Budgetary Basis	Over (Under) Budget
WIOA Grants				
Revenues:				
Intergovernmental	\$ 2,622,047	\$ 2,622,047	\$ 2,720,611	\$ 98,564
Total revenues	2,622,047	2,622,047	2,720,611	98,564
Expenditures	2,622,047	2,622,047	2,720,611	98,564
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Public Building Commission				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 1,004	\$ 1,004
Miscellaneous	-	-	22,000	22,000
Total revenues	-	-	23,004	23,004
Expenditures:				
Contractual services	-	-	20,665	20,665
Other services and charges	-	-	2,274	2,274
Total expenditures	-	-	22,939	22,939
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 65	\$ 65

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Budget
2009 Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 252,183	\$ 252,183	\$ 251,467	\$ (716)
Interest on investments	-	-	22	22
Miscellaneous Income	50,000	50,000	47,960	(2,040)
Total revenue	302,183	302,183	299,449	(2,734)
Expenditures:				
Other services and charges	-	-	750	750
Debt service principal	155,000	155,000	155,000	-
Debt service interest	147,183	147,183	147,183	-
Total expenditures	302,183	302,183	302,933	750
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (3,484)	\$ (3,484)
2011 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 667,663	\$ 667,663	\$ 657,868	\$ (9,795)
Interest on investments	-	-	59	59
Miscellaneous Income	-	-	-	-
Total revenue	667,663	667,663	657,927	(9,736)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	495,000	495,000	495,000	-
Debt service interest	167,663	167,663	167,663	-
Total expenditures	667,663	667,663	667,663	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (9,736)	\$ (9,736)
2012 GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 413,653	\$ 413,653	\$ 405,695	\$ (7,958)
Interest on investments	-	-	36	36
Miscellaneous Income	-	-	-	-
Total revenue	413,653	413,653	405,731	(7,922)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	325,000	325,000	325,000	-
Debt service interest	83,653	83,653	83,653	-
Total expenditures	413,653	413,653	413,653	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (7,922)	\$ (7,922)

Kankakee County, Illinois
Budgetary Comparison Schedule
Debt Service Funds
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Budget
2012A GO Bond Series Debt Service Fund				
Revenues:				
Property taxes	\$ 641,073	\$ 641,073	\$ 631,470	\$ (9,603)
Interest on investments	-	-	56	56
Total revenue	641,073	641,073	631,526	(9,547)
Expenditures:				
Other services and charges	5,000	5,000	5,000	-
Debt service principal	535,000	535,000	535,000	-
Debt service interest	101,073	101,073	101,073	-
Total expenditures	641,073	641,073	641,073	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (9,547)	\$ (9,547)
Juvenile Detention Center				
Revenues:				
Interest on investments	\$ -	\$ -	\$ 44	\$ 44
Total revenue	-	-	44	44
Expenditures:				
Other services and charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	44	44
Transfers out	-	-	(50,740)	(50,740)
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ (50,696)	\$ (50,696)
Public Building Commission-Health Department				
Revenues:				
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
Expenditures:				
Debt service principal	-	-	121,582	121,582
Debt service interest	-	-	63,668	63,668
Total expenditures	-	-	185,250	185,250
Excess (deficiency) of revenues over expenditures	-	-	(185,250)	(185,250)
Transfers in	-	-	185,250	185,250
Excess (deficiency) of revenues & transfers in over expenditures & transfers out	\$ -	\$ -	\$ -	\$ -

Kankakee County, Illinois
Budgetary Comparison Schedule
Public Building Commission Project Fund
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues:				
Total revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Other services and charges	100,000	100,000	-	(100,000)
Total expenditures	100,000	100,000	-	(100,000)
Excess (deficiency) of revenues over expenditures	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ -</u>	<u>\$ 100,000</u>

Kankakee County, Illinois
Statement of Revenues, Expenses, and Changes in Fund Net Position - Budgetary Basis
911 System Fee Fund
For the Year Ended November 30, 2017

	KanComm			ETSB			Total		
	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)	Budget	Actual	Over/(Under)
Operating revenues:									
Charges for services and other fees	\$ 2,607,210	\$ 2,641,951	\$ 34,741	\$ 942,250	\$ 1,016,621	\$ 74,371	\$ 3,549,460	\$ 3,658,572	\$ 109,112
Miscellaneous	-	-	-	2,500	4,015	1,515	2,500	4,015	1,515
Total operating revenues	2,607,210	2,641,951	34,741	944,750	1,020,636	75,886	3,551,960	3,662,587	110,627
Operating expenses:									
Personal services	2,691,740	2,288,288	(403,452)	122,215	145,558	23,343	2,813,955	2,433,846	(380,109)
Contractual services	40,170	49,200	9,030	134,550	131,912	(2,638)	174,720	181,112	6,392
Supplies and materials	2,635	16,655	14,020	1,880	35,822	33,942	4,515	52,477	47,962
Other services and charges	91,340	77,286	(14,054)	75,570	28,940	(46,630)	166,910	106,226	(60,684)
Equipment	23,000	-	(23,000)	780,050	638,586	(141,464)	803,050	638,586	(164,464)
Total operating expenses	2,848,885	2,431,429	(417,456)	1,114,265	980,818	(133,447)	3,963,150	3,412,247	(550,903)
Operating income (loss)	(241,675)	210,522	452,197	(169,515)	39,818	209,333	(411,190)	250,340	661,530
Nonoperating revenue (expense):									
Interest income	100	3,363	3,263	5,360	4,734	(626)	5,460	8,097	2,637
Grant revenue	-	-	-	-	144,988	144,988	-	144,988	144,988
Grant pass-through	-	-	-	-	(28,891)	(28,891)	-	(28,891)	(28,891)
Net nonoperating revenue (loss)	100	3,363	3,263	5,360	120,831	115,471	5,460	124,194	118,734
Change in net position	\$ (241,575)	\$ 213,885	\$ 455,460	\$ (164,155)	\$ 160,649	\$ 324,804	\$ (405,730)	\$ 374,534	\$ 780,264

Explanation of differences between budgetary expenses and expenses under generally accepted accounting principles (GAAP):

Actual operating expenses, budgetary basis	\$ 3,412,247
Capitalized equipment is not an expense under GAAP	(638,586)
Depreciation expense is an expense under GAAP	536,775
Changes in net pension liability and deferred outflows of resources related to pensions are GAAP expenses	44,108
Total operating expenses as reported in the statement of revenues, expenses and changes in net position	<u>\$ 3,354,544</u>

Kankakee County, Illinois
Statement of Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
November 30, 2017

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Assets				
Cash	\$ 150,772	\$ 23,707	\$ 1,343,735	\$ 1,518,214
Investments, at cost	1,230,432	-	500,000	1,730,432
Receivables:				
Due from other governments	125,857	-	-	125,857
Total assets	<u>\$ 1,507,061</u>	<u>\$ 23,707</u>	<u>\$ 1,843,735</u>	<u>\$ 3,374,503</u>
Liabilities and Net Position				
Liabilities				
Vouchers payable	\$ 332	\$ -	\$ -	\$ 332
Total liabilities	<u>332</u>	<u>-</u>	<u>-</u>	<u>332</u>
Net Position				
Restricted for other purposes	1,506,729	23,707	1,843,735	3,374,171
Total net position	<u>1,506,729</u>	<u>23,707</u>	<u>1,843,735</u>	<u>3,374,171</u>
Total liabilities and net position	<u>\$ 1,507,061</u>	<u>\$ 23,707</u>	<u>\$ 1,843,735</u>	<u>\$ 3,374,503</u>

Kankakee County, Illinois
Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Private Purpose Trust Funds
For the Year Ended November 30, 2017

	Township MFT	Contract Appraisal Work	Circuit Clerk Bonds	Total
Additions:				
Intergovernmental	\$ 1,460,343	\$ -	\$ -	\$ 1,460,343
Miscellaneous	-	-	1,555,593	1,555,593
Interest	9,260	8	-	9,268
Total additions	1,469,603	8	1,555,593	3,025,204
Deductions:				
Transportation	1,399,618	-	-	1,399,618
Other	-	-	1,163,851	1,163,851
Total deductions	1,399,618	-	1,163,851	2,563,469
Change in net position	69,985	8	391,742	461,735
Net position, beginning of year	1,436,744	23,699	1,451,993	2,912,436
Net position, end of year	<u>\$ 1,506,729</u>	<u>\$ 23,707</u>	<u>\$ 1,843,735</u>	<u>\$ 3,374,171</u>

Kankakee County, Illinois
Fiduciary Funds - Agency Funds
Combining Balance Sheet
November 30, 2017

	Drainage Districts	Collector	Sheriff Civil Process	Condemnation Account	Unclaimed Legacies and Bonds	Sheriff Seizure	Sheriff Sale Account	Sheriff Commissary
Assets								
Cash	\$ 350,541	\$ 3,784,554	\$ 33,066	\$ 76,916	\$ 62,603	\$ 8,144	\$ 17,104	\$ 296,782
Investments, at cost	155,699	13,544	-	-	-	-	-	-
Receivables:								
Accounts	1,254	-	-	13,960	-	-	-	-
Due from County	-	-	-	-	325,000	-	-	-
Total assets	<u>\$ 507,494</u>	<u>\$ 3,798,098</u>	<u>\$ 33,066</u>	<u>\$ 90,876</u>	<u>\$ 387,603</u>	<u>\$ 8,144</u>	<u>\$ 17,104</u>	<u>\$ 296,782</u>
Liabilities								
Vouchers payable	\$ 4,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	3,784,554	-	-	-	-	-	-
Due to others	502,979	13,544	33,066	90,876	387,603	8,144	17,104	296,782
Total liabilities	<u>\$ 507,494</u>	<u>\$ 3,798,098</u>	<u>\$ 33,066</u>	<u>\$ 90,876</u>	<u>\$ 387,603</u>	<u>\$ 8,144</u>	<u>\$ 17,104</u>	<u>\$ 296,782</u>

Kankakee County, Illinois
Fiduciary Funds - Agency Funds
Combining Balance Sheet
November 30, 2017

	Circuit Clerk	County Clerk	Sheriff Safety	Kankakee Enterprise Zone	Kankakee River Valley Enterprise Zone	Teen Court	Total
Assets							
Cash	\$ 326,465	\$ 591,547	\$ 4,190	\$ 13,123	\$ 103,470	\$ 6,491	5,674,996
Investments, at cost	-	-	-	-	-	-	169,243
Receivables:							
Accounts	-	-	-	-	-	2,010	17,224
Due from County	-	-	-	-	-	-	325,000
Total assets	<u>\$ 326,465</u>	<u>\$ 591,547</u>	<u>\$ 4,190</u>	<u>\$ 13,123</u>	<u>\$ 103,470</u>	<u>\$ 8,501</u>	<u>\$ 6,186,463</u>
Liabilities							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 451	\$ 2,218	\$ 7,184
Due to other governments	-	-	-	-	540	-	3,785,094
Due to others	326,465	591,547	4,190	13,123	102,479	6,283	2,394,185
Total liabilities	<u>\$ 326,465</u>	<u>\$ 591,547</u>	<u>\$ 4,190</u>	<u>\$ 13,123</u>	<u>\$ 103,470</u>	<u>\$ 8,501</u>	<u>\$ 6,186,463</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2017

	Beginning of Year	Additions	Reductions	End of Year
Riverside Country Estates Special Assessment				
Assets:				
Cash	\$ (14,018)	\$ 14,018	\$ -	\$ -
Accounts receivable	14,018	-	14,018	-
Total assets	<u>\$ -</u>	<u>\$ 14,018</u>	<u>\$ 14,018</u>	<u>\$ -</u>
Arrowhead Hills Special Assessment				
Assets:				
Cash	\$ 58	\$ -	\$ 58	\$ -
Investments	13,431	113	13,544	-
Total assets	<u>\$ 13,489</u>	<u>\$ 113</u>	<u>\$ 13,602</u>	<u>\$ -</u>
Liabilities - due to others	<u>\$ 13,489</u>	<u>\$ 113</u>	<u>\$ 13,602</u>	<u>\$ -</u>
Drainage Districts				
Assets:				
Cash	\$ 306,522	\$ 128,462	\$ 84,443	\$ 350,541
Investments	154,402	1,297	-	155,699
Accounts receivable	-	1,254	-	1,254
Total assets	<u>\$ 460,924</u>	<u>\$ 131,013</u>	<u>\$ 84,443</u>	<u>\$ 507,494</u>
Liabilities:				
Vouchers payable	\$ 8,846	\$ -	\$ 4,331	\$ 4,515
Due to others	452,078	131,013	80,112	502,979
Total liabilities	<u>\$ 460,924</u>	<u>\$ 131,013</u>	<u>\$ 84,443</u>	<u>\$ 507,494</u>
Collector				
Assets - cash	\$ 482,684	\$ 190,944,213	\$ 187,642,343	\$ 3,784,554
Investments	-	13,544	-	13,544
Total assets	<u>\$ 482,684</u>	<u>\$ 190,957,757</u>	<u>\$ 187,642,343</u>	<u>\$ 3,798,098</u>
Liabilities:				
Due to others	\$ -	\$ 13,544	\$ -	\$ 13,544
Liabilities - due to other governments	482,684	190,944,213	187,642,343	3,784,554
Total liabilities	<u>\$ 482,684</u>	<u>\$ 190,957,757</u>	<u>\$ 187,642,343</u>	<u>\$ 3,798,098</u>
Sheriff Civil Process				
Assets - cash	<u>\$ 169,472</u>	<u>\$ 209,403</u>	<u>\$ 345,809</u>	<u>\$ 33,066</u>
Liabilities - due to others	<u>\$ 169,472</u>	<u>\$ 209,403</u>	<u>\$ 345,809</u>	<u>\$ 33,066</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2017

	Beginning of Year	Additions	Reductions	End of Year
Condemnation Account				
Assets:				
Cash	\$ 97,301	\$ 75	\$ 20,460	\$ 76,916
Accounts receivable	-	13,960	-	13,960
Total assets	<u>\$ 97,301</u>	<u>\$ 14,035</u>	<u>\$ 20,460</u>	<u>\$ 90,876</u>
Liabilities - due to others	<u>\$ 97,301</u>	<u>\$ 75</u>	<u>\$ 6,500</u>	<u>\$ 90,876</u>
Unclaimed Legacies and Bonds				
Assets:				
Cash	\$ 8,801	\$ 78,802	\$ 25,000	\$ 62,603
Due from County	300,000	25,000	-	325,000
Total assets	<u>\$ 308,801</u>	<u>\$ 103,802</u>	<u>\$ 25,000</u>	<u>\$ 387,603</u>
Liabilities - due to others	<u>\$ 308,801</u>	<u>\$ 103,802</u>	<u>\$ 25,000</u>	<u>\$ 387,603</u>
Sheriff Seizure				
Assets - cash	<u>\$ 15,094</u>	<u>\$ 403</u>	<u>\$ 7,353</u>	<u>\$ 8,144</u>
Liabilities - due to others	<u>\$ 15,094</u>	<u>\$ 403</u>	<u>\$ 7,353</u>	<u>\$ 8,144</u>
Sheriff Sale Account				
Assets - cash	<u>\$ 47,929</u>	<u>\$ 676,129</u>	<u>\$ 706,954</u>	<u>\$ 17,104</u>
Liabilities - due to others	<u>\$ 47,929</u>	<u>\$ 676,129</u>	<u>\$ 706,954</u>	<u>\$ 17,104</u>
Sheriff Commissary				
Assets - cash	<u>\$ 136,123</u>	<u>\$ 2,749,206</u>	<u>\$ 2,588,547</u>	<u>\$ 296,782</u>
Liabilities - due to others	<u>\$ 136,123</u>	<u>\$ 2,749,206</u>	<u>\$ 2,588,547</u>	<u>\$ 296,782</u>
Circuit Clerk				
Assets - cash	<u>\$ 368,605</u>	<u>\$ 4,880,230</u>	<u>\$ 4,922,370</u>	<u>\$ 326,465</u>
Liabilities - due to others	<u>\$ 368,605</u>	<u>\$ 4,880,230</u>	<u>\$ 4,922,370</u>	<u>\$ 326,465</u>
County Clerk				
Assets - cash	<u>\$ 758,844</u>	<u>\$ 4,495,411</u>	<u>\$ 4,662,708</u>	<u>\$ 591,547</u>
Liabilities - due to others	<u>\$ 758,844</u>	<u>\$ 4,495,411</u>	<u>\$ 4,662,708</u>	<u>\$ 591,547</u>
Sheriff Safety				
Assets - cash	<u>\$ 6,421</u>	<u>\$ 3,705</u>	<u>\$ 5,936</u>	<u>\$ 4,190</u>
Liabilities - due to others	<u>\$ 6,421</u>	<u>\$ 3,705</u>	<u>\$ 5,936</u>	<u>\$ 4,190</u>

Kankakee County, Illinois
Statement of Changes in Assets and Liabilities - Agency Funds
For the Year Ended November 30, 2017

	Beginning of Year	Additions	Reductions	End of Year
Kankakee Enterprise Zone				
Assets:				
Cash	\$ 11,501	\$ 1,622	\$ -	\$ 13,123
Total assets	<u>\$ 11,501</u>	<u>\$ 1,622</u>	<u>\$ -</u>	<u>\$ 13,123</u>
Liabilities:				
Due to others	\$ 11,501	\$ 1,622	\$ -	\$ 13,123
Total liabilities	<u>\$ 11,501</u>	<u>\$ 1,622</u>	<u>\$ -</u>	<u>\$ 13,123</u>
Kankakee River Valley Enterprise Zone				
Assets:				
Cash	\$ 39,083	\$ 64,387	\$ -	\$ 103,470
Total assets	<u>\$ 39,083</u>	<u>\$ 64,387</u>	<u>\$ -</u>	<u>\$ 103,470</u>
Liabilities:				
Vouchers payable	\$ -	\$ 451	\$ -	\$ 451
Due to other governments	-	540	-	540
Due to others	39,083	64,387	991	102,479
Total liabilities	<u>\$ 39,083</u>	<u>\$ 65,378</u>	<u>\$ 991</u>	<u>\$ 103,470</u>
Teen Court				
Assets:				
Cash	\$ 7,258	\$ 26,850	\$ 27,617	\$ 6,491
Accounts receivable	1,973	37	-	2,010
Total assets	<u>\$ 9,231</u>	<u>\$ 26,887</u>	<u>\$ 27,617</u>	<u>\$ 8,501</u>
Liabilities:				
Vouchers payable	\$ 82	\$ 2,136	\$ -	\$ 2,218
Due to others	9,149	26,887	29,753	6,283
Total liabilities	<u>\$ 9,231</u>	<u>\$ 29,023</u>	<u>\$ 29,753</u>	<u>\$ 8,501</u>
Total Agency Funds				
Assets:				
Cash	\$ 2,441,678	\$ 204,272,916	\$ 201,039,598	\$ 5,674,996
Investments	167,833	14,954	13,544	169,243
Accounts receivable	15,991	15,251	14,018	17,224
Due from County	300,000	25,000	-	325,000
Total assets	<u>\$ 2,925,502</u>	<u>\$ 204,328,121</u>	<u>\$ 201,067,160</u>	<u>\$ 6,186,463</u>
Liabilities:				
Vouchers payable	\$ 8,928	\$ 2,587	\$ 4,331	\$ 7,184
Due to other governments	482,684	190,944,753	187,642,343	3,785,094
Due to others	2,433,890	13,355,930	13,395,635	2,394,185
Total liabilities	<u>\$ 2,925,502</u>	<u>\$ 204,303,270</u>	<u>\$ 201,042,309</u>	<u>\$ 6,186,463</u>

Kankakee County, Illinois
Assessed Valuations, Rates and Extensions
For the tax levy years 2007 through 2016

Extension year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Assessed valuation, net of special districts and general abatements	<u>\$ 1,806,729,099</u>	<u>\$ 1,758,258,357</u>	<u>\$ 1,736,597,353</u>	<u>\$ 1,750,453,487</u>	<u>\$ 1,836,225,848</u>	<u>\$ 1,894,580,741</u>	<u>\$ 1,977,819,149</u>	<u>\$ 1,936,746,108</u>	<u>\$ 1,895,536,281</u>	<u>\$ 1,775,003,707</u>
Tax rates:										
General corporate	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.250	\$ 0.250	\$ 0.224	\$ 0.218	\$ 0.222	\$ 0.222
IMRF	0.2244	0.2259	0.2144	0.2050	0.180	0.158	0.151	0.131	0.119	0.117
County health	0.0262	0.0262	0.0260	0.0260	0.026	0.024	0.022	0.023	0.024	0.024
Liability insurance	0.1928	0.1940	0.1818	0.1662	0.142	0.121	0.113	0.107	0.117	0.130
County highway	0.1100	0.1106	0.1100	0.1070	0.103	0.096	0.090	0.092	0.093	0.094
Social security	0.1132	0.1151	0.1130	0.1110	0.102	0.096	0.092	0.089	0.090	0.091
Veterans	0.0097	0.0096	0.0090	0.0085	0.008	0.007	0.010	0.011	0.011	0.011
Highway matching	0.0426	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045	0.046
Joint bridge	0.0426	0.0430	0.0488	0.0488	0.047	0.046	0.044	0.045	0.045	0.046
Bonds and interest	0.1086	0.1116	-	-	-	-	-	-	-	-
Public Building Commission	-	-	0.0381	0.0371	0.034	0.031	0.029	0.029	0.032	0.033
Extension education	0.0131	0.0133	0.0130	0.0135	0.014	0.015	0.014	0.017	0.018	0.019
Total tax rates	<u>\$ 1.1332</u>	<u>\$ 1.1423</u>	<u>\$ 1.0529</u>	<u>\$ 1.0219</u>	<u>\$ 0.953</u>	<u>\$ 0.890</u>	<u>\$ 0.833</u>	<u>\$ 0.807</u>	<u>\$ 0.816</u>	<u>\$ 0.833</u>
Tax extensions:										
General corporate	\$ 4,516,823	\$ 4,395,646	\$ 4,341,493	\$ 4,376,134	\$ 4,590,565	\$ 4,736,452	\$ 4,430,315	\$ 4,222,107	\$ 4,208,091	\$ 4,090,085
IMRF	4,054,300	3,971,906	3,723,265	3,588,430	3,305,206	2,993,437	2,986,507	2,537,137	2,255,688	2,155,586
County health	473,363	460,664	451,515	455,118	477,419	454,699	435,120	445,452	454,929	442,171
Liability insurance	3,483,373	3,411,021	3,157,134	2,909,254	2,607,441	2,292,443	2,234,936	2,072,318	2,217,777	2,395,095
County highway	1,987,402	1,944,634	1,910,257	1,872,985	1,891,312	1,818,798	1,780,037	1,781,806	1,762,849	1,731,838
Social security	2,045,217	2,023,755	1,962,355	1,943,003	1,872,950	1,818,798	1,819,594	1,723,704	1,705,983	1,676,567
Veterans	175,253	168,793	156,294	148,789	146,898	132,621	197,782	213,042	208,509	202,662
Highway matching	769,667	756,051	847,460	854,221	863,026	871,507	870,240	871,536	852,991	847,495
Joint bridge	769,667	756,051	847,460	854,221	863,026	871,507	870,240	871,536	852,991	847,495
Bonds and interest	1,962,108	1,962,216	-	-	-	-	-	-	-	-
Public Building Commission	-	-	661,643	649,418	624,317	587,320	573,568	561,656	606,572	607,986
Extension education	236,681	233,848	225,758	236,311	257,072	284,187	276,895	329,247	341,196	350,052
Total tax extensions	<u>\$ 20,473,854</u>	<u>\$ 20,084,585</u>	<u>\$ 18,284,634</u>	<u>\$ 17,887,884</u>	<u>\$ 17,499,232</u>	<u>\$ 16,861,769</u>	<u>\$ 16,475,234</u>	<u>\$ 15,629,541</u>	<u>\$ 15,467,576</u>	<u>\$ 15,347,032</u>

STATISTICAL SECTION (UNAUDITED)

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

Contents	Page
Financial Trends	130-133
These schedules contain trend information to help the reader understand how the government's financial performance has changed over time.	
Revenue Capacity	134-141
These schedules contain information to help the reader assess the government's local revenue sources, sales and property taxes.	
Debt Capacity	142-145
These schedules present information to help the reader assess and understand the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	146-147
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	148-151
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

County of Kankakee, Illinois
Statement of Net Position
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
Net Invested in Capital Assets	45,762,286	44,479,679	44,642,921	44,708,893	41,962,453	43,520,320	42,378,562	41,993,978	41,601,736	42,883,908
Restricted										
Debt Service	11,372	16,187	218,627	287,286	566,671	852,428	849,617	848,805	864,308	782,923
Capital Projects	-	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985	602,985
Other Purposes	18,186,532	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756
Unrestricted	3,174,645	(3,926,143)	(2,854,373)	(1,085,048)	820,141	(842,941)	(2,849,145)	(18,952,828)	(21,065,965)	(21,253,036)
Total Governmental Activities	67,134,835	61,801,623	60,808,717	59,497,091	57,586,667	56,587,444	52,939,769	37,634,188	35,731,524	38,744,536
Business-Type Activities										
Net Invested in Capital Assets	734,549	520,917	913,710	909,769	1,238,259	1,582,985	2,221,269	1,903,514	2,116,285	2,210,984
Restricted										
Debt Service	243,249	250,507	235,783	253,706	253,516	253,841	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	-	-	-	-
Unrestricted	4,200,380	4,460,518	4,024,416	4,201,294	3,959,681	3,655,903	3,248,290	3,322,145	3,202,725	3,418,587
Total Business-Type Activities	5,178,178	5,231,942	5,173,909	5,364,769	5,451,456	5,492,729	5,469,559	5,225,659	5,319,010	5,629,571
Primary Government										
Net Invested in Capital Assets	46,496,835	45,000,596	45,556,631	45,618,662	43,200,712	45,103,305	44,599,831	43,897,492	43,718,021	45,094,892
Restricted										
Debt Service	254,621	266,694	454,410	540,992	820,187	1,106,269	849,617	848,805	864,308	782,923
Capital Projects	-	2,900,001	1,770,514	791,596	462,193	221,454	33,563	606,746	602,985	602,985
Other Purposes	18,186,532	18,331,899	17,031,028	14,794,364	13,775,209	12,836,183	12,527,172	13,137,487	13,728,460	15,727,756
Unrestricted	7,375,025	534,375	1,170,043	3,116,246	4,779,822	2,812,962	399,145	(15,630,683)	(17,863,240)	(17,834,449)
Total Primary Government	72,313,013	67,033,565	65,982,626	64,861,860	63,038,123	62,080,173	58,409,328	42,859,847	41,050,534	44,374,107

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities										
General Government	8,565,292	8,980,438	8,534,467	8,776,907	9,483,436	9,880,814	9,064,835	7,042,629	7,520,836	7,826,225
Court Services	9,328,680	10,402,497	9,556,219	9,478,698	9,463,167	9,109,459	8,998,615	8,877,536	8,255,649	8,254,672
Public Safety	21,980,747	21,652,108	22,570,675	21,752,864	23,087,317	25,533,900	25,172,223	25,174,170	24,988,299	25,002,446
Health & Sanitation	3,588,164	3,264,901	3,037,891	3,266,113	3,395,624	3,006,442	2,893,612	3,056,755	2,417,970	2,392,618
Transportation	7,745,609	8,598,611	7,504,248	8,877,314	7,250,004	7,260,319	8,253,217	7,701,481	7,121,719	6,317,221
Veterans Administration	228,652	243,706	189,285	236,894	230,436	313,913	251,957	275,934	282,080	272,633
Economic Development	2,347,651	4,483,899	4,337,950	3,406,529	2,430,630	1,946,789	2,139,385	2,421,815	2,508,024	2,779,290
Interest & Fiscal Charges	1,127,592	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,538
Total Governmental Activities Expenses	54,912,387	58,697,966	56,919,933	56,958,439	56,355,058	57,906,795	57,583,837	55,329,015	53,807,742	53,469,643
Business-Type Activities										
911 Emergency Services	2,559,781	2,648,016	2,809,976	2,608,200	2,747,237	2,782,618	2,856,433	2,932,790	2,973,080	3,495,110
Animal Control	317,606	339,809	303,342	298,339	276,278	298,905	319,021	319,512	295,148	327,076
Total Business-Type Activities Expenses	2,877,387	2,987,825	3,113,318	2,906,539	3,023,515	3,081,523	3,175,454	3,252,302	3,268,228	3,822,186
Total Primary Government Expenses	57,789,774	61,685,791	60,033,251	59,864,978	59,378,573	60,988,318	60,759,291	58,581,317	57,075,970	57,291,829
Program Revenues										
Governmental Activities										
General Government	2,748,025	2,689,443	2,757,480	2,973,183	2,892,118	3,179,827	3,896,307	3,418,176	3,416,713	3,749,673
Court Services	4,293,751	4,391,732	4,496,352	4,195,149	3,816,368	3,602,479	4,406,531	4,978,206	4,311,373	5,410,854
Public Safety	9,863,791	9,633,269	10,335,111	11,001,710	11,685,223	11,893,090	9,346,025	8,061,822	8,197,990	10,665,062
Health & Sanitation	2,925,425	2,675,988	2,808,970	2,441,200	2,393,731	2,363,861	2,311,388	2,211,289	2,065,304	2,069,095
Transportation	4,068,774	2,304,188	2,043,549	2,429,201	2,010,312	3,139,562	1,855,897	1,118,217	945,116	695,266
Veterans Administration	-	52,926	25,500	51,622	49,361	61,372	116	29,077	27,155	-
Economic Development	2,347,605	3,657,378	4,037,209	3,264,206	2,269,247	1,783,328	2,139,385	2,336,136	2,303,778	2,720,611
Interest & Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	26,247,371	25,404,924	26,504,171	26,356,271	25,116,360	26,023,519	23,955,649	22,152,923	21,267,429	25,310,561
Business-Type Activities										
911 Emergency Services	2,737,184	2,672,054	2,686,374	2,736,836	2,810,149	2,808,869	2,848,699	2,950,636	3,054,566	3,807,575
Animal Control	338,458	326,756	329,157	328,074	291,673	299,965	306,412	326,775	302,018	315,777
Total Business-Type Activities Program Revenues	3,075,642	2,998,810	3,015,531	3,064,910	3,101,822	3,108,834	3,155,111	3,277,411	3,356,584	4,123,352
Total Primary Government Program Revenues	29,323,013	28,403,734	29,519,702	29,421,181	28,218,182	29,132,353	27,110,760	25,430,334	24,624,013	29,433,913
Net (Expense) Revenue										
Governmental Activities	(28,665,016)	(33,293,042)	(30,415,762)	(30,602,168)	(31,238,698)	(31,883,276)	(33,628,188)	(33,176,092)	(32,540,313)	(28,159,082)
Business-Type Activities	198,255	10,985	(97,787)	158,371	78,307	27,311	(20,343)	25,109	88,356	301,166
Total Primary Government Net (Expense) Revenue	(28,466,761)	(33,282,057)	(30,513,549)	(30,443,797)	(31,160,391)	(31,855,965)	(33,648,531)	(33,150,983)	(32,451,957)	(27,857,916)
General Revenues & Other Changes In Net Position										
Governmental Activities										
Taxes:										
Property	14,368,482	15,140,928	15,300,704	16,204,323	16,528,453	17,181,977	17,550,415	18,029,074	19,768,052	20,042,349
Sales	9,245,653	7,449,926	7,861,656	7,887,776	7,485,321	7,707,300	6,709,171	5,123,718	4,977,830	5,204,439
State Income	2,701,486	2,297,742	2,216,252	2,233,440	2,521,619	2,734,356	2,747,656	3,053,559	2,793,579	2,635,887
Replacement & Other	2,964,294	2,697,931	3,630,194	2,606,459	2,494,507	2,623,064	2,739,880	2,791,871	2,733,394	2,770,138
Interest	447,025	89,157	43,020	25,714	20,903	18,761	13,576	12,764	23,537	95,716
Misc.	148,046	132,098	346,863	270,750	220,617	229,383	577,451	465,132	341,257	423,565
Special Items - Gain (loss) on Disposal of Asset(s)	21,805	27,268	24,167	62,080	56,854	46,518	(54,175)	-	-	-
Total Governmental Activities	29,896,791	27,835,050	29,422,856	29,290,542	29,328,274	30,541,359	30,283,974	29,476,118	30,637,649	31,172,094
Business-Type Activities										
Interest	86,850	42,779	39,754	32,489	8,380	13,962	5,719	5,428	6,954	9,395
Misc.	-	-	-	-	-	-	-	-	(1,959)	-
Total Business-Type Activities	86,850	42,779	39,754	32,489	8,380	13,962	5,719	5,428	4,995	9,395
Total Primary Government	29,983,641	27,877,829	29,462,610	29,323,031	29,336,654	30,555,321	30,289,693	29,481,546	30,642,644	31,181,489
Changes In Net Position										
Governmental Activities	1,231,775	(5,457,992)	(992,906)	(1,311,626)	(1,910,424)	(1,341,917)	(3,344,214)	(3,699,974)	(1,902,664)	3,013,012
Business-Type Activities	285,105	53,764	(58,033)	190,860	86,687	41,273	(14,624)	30,537	93,351	310,561
Total Primary Government Change In Net Position	1,516,880	(5,404,228)	(1,050,939)	(1,120,766)	(1,823,737)	(1,300,644)	(3,358,838)	(3,669,437)	(1,809,313)	3,323,573

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Non-Spendable										
Prepaid Expenses	49,393	44,766	57,917	294,504	320,227	659,884	253,733	407,466	198,558	72,915
Inventory	91,285	72,338	154,207	174,653	163,437	-	29,093	21,599	17,644	6,935
Restricted for:										
Tort Liability / Claims	-	-	-	1,688,373	1,038,404	477,926	412,250	176,251	525,631	887,254
Unassigned	5,001,791	821,132	361,248	1,308,005	451,953	(1,368,366)	(4,305,261)	(4,920,326)	(4,978,002)	(3,597,798)
Total General Fund	5,142,469	938,236	573,372	3,465,535	1,974,021	(230,556)	(3,610,185)	(4,315,010)	(4,236,169)	(2,630,694)
Pension Fund										
Non-Spendable										
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Retirement	-	-	-	1,490,112	1,121,036	344,819	-	-	146,849	550,643
Unassigned	2,227,055	1,672,307	1,224,828	-	-	-	(196,990)	(259,665)	-	-
Total Pension Fund	2,227,055	1,672,307	1,224,828	1,490,112	1,121,036	344,819	(196,990)	(259,665)	146,849	550,643
County Highway Fund										
Non-Spendable										
Inventory	32,844	159,204	196,294	221,097	251,304	240,246	254,993	251,289	264,115	306,006
Assigned to Transportation	2,529,633	2,744,762	2,716,730	2,590,085	2,949,246	2,922,821	2,983,076	3,258,613	3,598,758	2,944,944
Total County Highway Funds	2,562,477	2,903,966	2,913,024	2,811,182	3,200,550	3,163,067	3,238,069	3,509,902	3,862,873	3,250,950
All Other Governmental Fund										
Non-Spendable										
Prepaid Expenses	320,528	653,293	180,422	6,927	4,503	82,476	7,066	12,189	13,588	9,893
Inventory	19,629	9,213	139,591	99,938	178,493	116,261	62,108	62,064	124,859	92,902
Restricted for:										
General Government	-	-	-	597,368	632,685	726,679	672,671	813,609	990,342	1,068,405
Debt Service	-	16,187	218,627	287,286	566,671	852,428	849,617	848,805	864,308	782,923
Judiciary & Court	-	-	-	2,004,949	1,448,304	1,277,662	1,217,609	1,325,358	1,214,588	1,307,738
Public Safety	-	-	-	324,071	133,024	11,432	44,860	767,236	326,885	232,203
Health & Welfare	-	-	-	2,342,362	2,165,684	2,211,258	2,151,233	1,848,171	2,147,814	2,412,325
Public Building Commission	-	-	-	-	-	227,922	227,845	228,137	205,756	205,821
Capital Projects	11,372	2,900,001	1,705,989	791,596	462,193	146,954	33,563	606,746	602,985	602,985
Transportation	-	-	-	7,496,518	5,612,198	5,724,958	7,183,088	7,674,636	8,017,352	8,883,327
Assigned-Economic Development	-	-	-	538,248	540,505	540,806	541,044	472,616	282,122	157,213
Unassigned	14,894,310	14,345,684	14,630,660	-	-	-	-	-	(4,655)	(20,650)
Total All Other Governmental Funds	15,245,839	17,924,378	16,875,289	14,489,263	11,744,260	11,918,836	12,990,704	14,659,567	14,785,944	15,735,085
Total Governmental Funds	25,177,840	23,438,887	21,586,513	22,256,092	18,039,867	15,196,166	12,421,598	13,594,794	14,559,497	16,905,984

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:										
Taxes	23,614,135	22,590,854	23,162,360	24,092,099	24,013,774	24,889,277	24,289,041	23,197,404	24,745,882	25,246,788
Intergovernmental	21,818,455	21,879,555	15,223,941	13,515,050	12,814,338	13,077,031	14,149,188	13,496,601	12,681,002	14,053,441
Charges for Services	4,276,471	4,016,169	13,047,116	13,855,876	14,661,941	14,919,498	13,099,206	10,659,964	11,499,717	13,389,362
Licenses & Permits	545,855	443,386	461,992	519,576	541,925	519,826	519,961	522,137	596,005	505,098
Fines & Forfeits	2,278,129	2,206,380	2,268,979	2,343,303	2,092,136	2,157,875	2,070,943	3,238,996	2,245,698	2,548,910
Interest on Investments	447,025	89,157	43,020	25,714	20,903	18,761	13,618	12,772	23,469	95,672
Miscellaneous	489,913	470,563	423,966	381,419	291,818	345,254	693,723	535,681	444,963	528,616
Total Revenues	53,469,983	51,696,064	54,631,374	54,733,037	54,436,835	55,927,522	54,835,680	51,663,555	52,236,736	56,367,887
Expenditures:										
General Government	16,821,360	17,075,085	16,543,429	16,497,139	18,315,161	19,310,137	19,662,199	16,648,088	15,979,189	16,244,269
Judiciary & Court	7,370,537	7,885,723	7,464,692	7,741,145	7,335,570	7,075,228	6,689,760	6,074,130	5,872,663	5,942,504
Public Safety	13,411,582	15,199,695	14,624,686	14,021,310	15,619,118	16,343,747	15,972,709	13,334,959	15,614,389	17,367,434
Health & Welfare	3,400,731	3,139,100	2,773,463	2,923,675	2,767,472	2,886,401	2,771,932	2,807,170	2,331,386	2,319,640
Transportation	6,110,729	4,471,587	5,202,994	5,408,111	6,704,224	5,570,439	5,283,559	4,760,516	4,330,188	4,744,654
Economic Development	2,344,451	4,461,902	4,247,490	3,406,196	2,430,630	1,946,789	1,772,790	2,404,716	2,494,423	2,770,611
Capital Outlay	1,439,864	2,683,226	3,030,815	1,680,268	3,175,728	3,603,699	2,340,170	1,627,268	1,903,603	2,848,273
Debt Service Principle	1,672,963	1,662,602	1,406,981	1,562,163	1,964,317	2,018,835	2,307,138	2,054,815	2,033,027	1,696,427
Debt Service Interest	1,127,592	1,071,806	1,189,198	1,163,120	1,014,444	855,159	809,993	778,695	713,165	624,538
Total Expenditures	53,699,809	57,650,726	56,483,748	54,403,127	59,326,664	59,610,434	57,610,250	50,490,357	51,272,033	54,558,350
Excess (Deficiency) of Revenues Over (Under) Expenditures	(229,826)	(5,954,662)	(1,852,374)	329,910	(4,889,829)	(3,682,912)	(2,774,570)	1,173,198	964,703	1,809,537
Other Financing Sources (Uses):										
Transfers In	37,000	31,000	364,653	395,789	1,406,788	2,387,154	2,229,029	2,225,823	233,743	316,313
Transfers Out	(37,000)	(31,000)	(364,653)	(395,789)	(1,406,788)	(2,387,154)	(2,229,029)	(2,225,823)	(233,743)	(316,313)
Proceeds from Refunding Bonds	-	-	-	-	3,690,000	5,395,000	-	-	-	-
Proceeds from Long-term Debt	-	4,090,929	-	6,939,669	673,604	493,390	-	-	-	536,950
Premium on Bonds Sold	-	-	-	86,846	59,569	25,966	-	-	-	-
Refunded Debt Proceeds Paid to Escrow	-	-	-	(6,549,238)	(3,672,287)	(5,311,965)	-	-	-	-
Cost of Issuance of Long-term Debt	-	-	-	(137,608)	(77,282)	(105,874)	-	-	-	-
Total Other Financing Sources (Uses)	-	4,090,929	-	339,669	673,604	496,517	-	-	-	536,950
Net Change In Fund Balance	(229,826)	(1,863,733)	(1,852,374)	669,579	(4,216,225)	(3,186,395)	(2,774,570)	1,173,198	964,703	2,346,487
Debt Service as a Percentage of Noncapital Expenditure	5.37%	4.90%	4.82%	5.16%	5.24%	5.19%	5.57%	5.68%	5.48%	4.53%

County of Kankakee, Illinois

Sales Tax by Category

Last Ten Calendar Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Merchandise	-	-	-	-	-	-	-	-	-	-
Food	8,315	8,179	6,500	10,078	3,738	6,253	6,980	6,540	4,925	-
Drinking and Eating Places	29,806	32,594	27,387	27,803	37,272	30,222	26,357	30,032	34,132	16,122
Apparel	-	-	-	-	-	412	1,665	234	399	5,384
Furniture & HH & Radio	6,417	6,731	10,550	10,450	9,709	11,599	12,730	13,728	12,280	15,605
Lumber, Building, Hardware	79,608	61,327	50,224	48,171	46,041	50,203	47,919	56,263	58,532	45,514
Automotive & Filling Stations	101,838	72,382	77,021	88,995	69,710	117,081	119,235	72,421	57,466	83,153
Drugs & Misc. Retail	77,919	6,186	116,227	129,028	106,868	84,054	93,030	161,859	131,735	131,878
Agriculture & All Others	639,490	411,350	505,583	426,455	340,630	475,605	711,781	442,791	524,763	709,572
Manufacturers	39,743	122,936	103,299	13,159	61,057	33,338	42,271	61,382	67,964	56,937
	<u>986,139</u>	<u>721,746</u>	<u>896,875</u>	<u>756,820</u>	<u>675,563</u>	<u>808,768</u>	<u>1,061,969</u>	<u>845,249</u>	<u>892,195</u>	<u>1,069,554</u>
County Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Illinois Department of Revenue

CT = County Sales Tax

IDOR Note: Blank categories have less than 4 taxpayers, therefore no data is shown to protect the confidentiality of individual taxpayers, totals include censored data.

County of Kankakee, Illinois

Sales Tax by Municipality

Last Ten Calendar Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Aroma Park	17,888	14,347	15,048	15,545	14,819	14,862	10,187	11,275	10,382	11,128
Bonfield	1,412	1,205	1,374	1,099	1,421	1,440	1,328	1,290	1,001	1,032
Bourbonnais	447,344	414,489	406,120	444,075	502,425	486,751	512,817	518,828	524,267	539,347
Bradley	1,228,703	1,196,352	1,250,476	1,277,343	1,359,510	1,381,814	1,389,472	1,445,523	1,424,200	1,440,232
Buckingham	35	75	226	(54)	102	87	67	134	13	36
Cabery	649	267	124	222	245	100	209	135	89	106
Chebanse	12,432	10,572	8,314	7,504	4,499	5,871	7,463	11,456	12,945	9,849
Essex	2,403	2,066	3,058	2,273	1,961	1,838	2,646	2,436	2,332	2,049
Grant Park	23,206	19,083	20,392	22,524	23,698	21,269	21,882	21,490	20,247	22,983
Herscher	51,619	46,181	50,132	55,152	57,867	66,671	75,445	77,933	78,174	74,948
Hopkins Park	1,141	1,394	2,482	2,503	2,441	1,865	2,468	2,022	2,617	2,553
Irwin	1,018	949	488	603	698	509	518	750	1,008	1,113
Kankakee	5,430,660	4,250,873	4,419,834	4,450,020	3,919,414	3,994,151	1,976,192	960,455	751,469	616,207
Limestone	3,586	2,583	2,662	3,209	3,432	3,437	3,660	3,301	3,535	3,219
Manteno	172,331	137,662	146,059	164,859	202,968	259,777	362,868	233,894	215,471	220,124
Momence	64,225	50,389	58,924	59,003	63,684	63,881	69,400	62,877	67,868	77,202
Reddick	308	568	380	274	268	263	283	270	214	110
Sammons Point	-	96	89	117	70	54	245	48	67	46
St. Anne	24,612	21,154	26,507	30,134	35,517	32,972	31,962	25,184	20,049	23,135
Sun River Terrace	1	-	10	1	1	2	12	15	2	119
Union Hill	1,653	1,140	1,080	1,192	1,325	2,195	1,296	1,581	1,567	1,148
	<u>7,485,226</u>	<u>6,171,445</u>	<u>6,413,779</u>	<u>6,537,598</u>	<u>6,196,365</u>	<u>6,339,809</u>	<u>4,470,420</u>	<u>3,380,897</u>	<u>3,137,517</u>	<u>3,046,686</u>
Co. Direct Sales Tax Rate	.25%	.25%	.25%	.25%	.25%	.25%	.25%	.25%	.25%	.25%

Source: Illinois Department of Revenue

CST = Countywide Sales Tax

County of Kankakee, Illinois

Median Tax Rates per \$100 by Tax Year

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County	1.1366	1.1332	1.1423	1.0529	1.0219	0.9530	0.8900	0.8330	0.8070	0.8160
Townships or Road Districts	0.6376	0.6260	0.6814	0.6841	0.6614	0.6180	0.5830	0.5580	0.5520	0.5600
Cities and Villages	0.4705	0.4708	0.4807	0.4724	0.4623	0.4360	0.4130	0.3900	0.3810	0.3830
School Districts										
Elementary Districts	3.5504	3.5076	3.5463	3.4374	3.2379	3.0265	2.8820	2.7040	2.5935	2.6300
High School Districts	2.6189	2.7007	2.7949	2.7882	2.7190	2.7290	2.6870	2.4420	2.6570	2.6420
Unit Districts	5.5423	5.4842	5.4990	5.4813	5.1738	4.9180	4.7230	4.6440	4.4830	4.3060
Community College Districts	0.4008	0.3976	0.3960	0.3837	0.3731	0.3450	0.3255	0.3135	0.3000	0.2840
Special Districts										
Fire Protection Districts	0.5849	0.5746	0.5959	0.6068	0.5907	0.5460	0.5250	0.4800	0.4300	0.4400
Park Districts	0.2801	0.2803	0.2849	0.2607	0.2520	0.2365	0.2265	0.2110	0.2075	0.2025
Sanitary Districts										
Library Districts	0.1854	0.1841	0.1916	0.1989	0.1978	0.1700	0.1605	0.1505	0.1410	0.1410
Multi-township Districts	0.0567	0.0456	0.0475	0.0479	0.0472	0.0440	0.0400	0.0380	0.0370	0.0370
Street Lighting Districts										
Hospital Districts										
Airport Districts	0.0442	0.0452	0.0452	0.0445	0.0435	0.0410	0.0400	0.0380	0.0380	0.0390
Mass Transit Districts										
Cemetery Districts	0.0735	0.0751	0.0777	0.0776	0.0768	0.0730	0.0730	0.0720	0.0870	0.0930
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0590	0.0570	0.0560
Conservancy Districts	0.0776	0.0776	0.0772	0.0760	0.0740	0.0660	0.0630	0.0600	0.0590	0.0580

Source: Kankakee County Clerk

County of Kankakee, Illinois
Extended Taxes By District

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County	21,169,052	20,473,854	20,084,585	18,284,634	17,887,884	17,499,232	16,861,769	16,475,234	15,629,541	15,467,576
Townships or Road Districts	9,956,600	9,622,831	9,482,217	9,505,185	9,396,755	8,200,030	9,042,041	8,921,008	8,467,360	8,337,419
Cities and Villages	28,723,104	26,824,211	26,565,746	26,255,886	26,306,840	25,262,585	23,880,817	23,226,335	25,103,558	22,163,970
TIF	5,263,406	5,043,058	5,391,288	5,080,001	4,832,991	4,492,988	4,301,333	4,244,214	7,344,327	6,478,273
Other Municipaliies*	23,459,698	21,781,153	21,391,288	21,175,885	21,473,849	20,769,597	19,579,484	18,982,121	17,759,231	15,685,697
School Districts	117,283,432	112,683,031	108,010,398	103,875,294	101,993,577	100,220,868	98,566,835	97,754,974	93,499,286	90,939,450
Elementary Districts	28,188,443	27,183,539	26,607,437	25,859,671	25,591,895	25,071,050	24,274,638	23,592,569	22,212,687	21,859,685
High School Districts	16,954,652	16,365,228	16,075,996	15,763,084	15,452,793	15,159,092	14,697,909	14,646,487	13,840,887	13,583,839
Unit Districts	62,778,969	60,354,693	56,805,742	54,256,380	53,058,715	52,328,979	51,941,071	51,684,706	50,009,562	48,350,676
Community College Districts	9,361,368	8,779,571	8,521,223	7,996,160	7,890,174	7,661,747	7,653,218	7,831,212	7,436,151	7,145,250
Special Districts	16,904,515	16,164,233	15,889,622	15,150,291	14,231,090	14,515,613	14,115,702	13,765,858	13,097,762	12,653,173
Fire Protection Districts	8,175,916	7,703,212	7,518,585	7,383,764	7,184,826	7,047,500	6,837,065	6,607,931	6,315,117	6,035,134
Park Districts	5,205,166	5,104,807	5,046,280	4,691,187	3,959,049	4,530,994	4,409,073	4,325,043	4,083,054	3,959,000
Sanitary Districts		0	0	0	0	0	0	0	0	0
Library Districts	2,734,386	2,635,601	2,598,926	2,348,335	2,359,739	2,200,118	2,124,734	2,082,601	1,984,646	1,947,980
Multi-township Districts	307,827	244,547	243,066	239,260	233,653	229,113	219,041	212,028	203,956	200,527
Street Lighting Districts		0	0	0	0	0	0	0	0	0
Hospital Districts		0	0	0	0	0	0	0	0	0
Airport Districts	276,821	275,070	275,586	275,915	276,414	276,464	281,761	283,118	269,025	272,815
Mass Transit Districts		0	0	0	0	0	0	0	0	0
Cemetary Districts	22,332	21,840	21,462	20,817	20,811	21,060	20,831	21,060	24,511	24,547
Miscellaneous Districts		0	0	0	0	0	0	0	0	0
Special Districts		0	0	0	0	0	0	0	0	0
Forest Preserve Districts	172,569	169,868	176,542	182,001	187,575	201,333	214,049	225,001	208,727	204,544
Conservancy Districts	9,499	9,288	9,176	9,012	9,024	9,032	9,148	9,076	8,727	8,627
Total Current Tax Extensions	194,036,703	185,768,160	180,032,568	173,071,290	169,816,146	165,698,328	162,467,164	160,143,408	155,797,508	149,561,589

* - Includes Special Service Districts

Source: Kankakee County Clerk

County of Kankakee, Illinois

Equalized Assessed Valuations less exemptions by district

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281
Townships or Road Districts	1,863,653,510	1,808,022,657	1,758,315,073	1,736,602,712	1,750,459,066	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281
Cities and Villages	1,171,632,579	1,149,462,479	1,132,230,327	1,133,741,872	1,151,002,282	1,212,435,725	1,254,059,331	1,316,809,322	1,286,737,058	1,263,007,871
School Districts										
Elementary Districts	768,304,696	742,705,375	723,203,310	722,920,889	730,253,698	764,242,428	782,820,567	821,939,094	797,448,383	776,295,443
High School Districts	768,304,696	742,705,375	723,203,310	722,920,889	730,189,882	764,114,796	782,629,120	821,620,079	797,001,801	776,104,188
Unit Districts	1,094,259,704	1,064,123,991	1,035,055,047	1,013,676,464	1,020,263,605	1,072,111,052	1,111,951,621	1,156,199,070	1,139,744,307	1,119,432,093
Community College Districts	1,862,489,200	1,806,729,099	1,758,258,357	1,736,597,353	1,750,453,487	1,836,225,848	1,894,580,741	1,977,819,149	1,936,746,108	1,895,536,281
Special Districts										
Fire Protection Districts	1,401,305,633	1,352,574,266	1,295,741,451	1,267,844,271	1,268,465,235	1,323,257,524	1,359,846,401	1,407,144,562	1,385,822,248	1,355,805,373
Park Districts	1,198,598,504	1,163,833,824	1,149,333,986	1,159,042,024	1,174,538,049	1,236,900,371	1,282,897,155	1,353,070,698	1,310,248,106	1,285,614,141
Sanitary Districts										
Library Districts	1,318,498,827	1,284,798,571	1,239,246,211	1,120,899,144	1,128,899,786	1,178,794,220	1,208,742,286	1,258,032,415	1,244,356,983	1,217,067,186
Multi-township Districts	501,979,477	404,943,223	388,184,491	380,778,855	380,901,961	392,775,313	401,613,941	413,115,813	424,671,047	415,203,869
Street Lighting Districts										
Hospital Districts										
Airport Districts	626,291,464	608,562,424	609,702,701	620,033,902	635,433,580	674,303,222	704,402,414	745,047,796	707,959,970	699,525,016
Mass Transit Districts										
Cemetery Districts	30,384,158	29,080,916	27,621,571	26,826,450	27,097,304	28,848,790	28,536,046	29,249,937	28,173,243	26,395,146
Miscellaneous Districts										
Special Districts										
Forest Preserve Districts	287,614,283	283,112,839	294,236,119	303,334,990	312,624,503	335,555,396	356,747,628	381,357,733	366,188,131	365,256,959
Conservancy Districts	12,240,772	11,969,579	11,886,228	11,857,327	12,194,013	13,684,276	14,520,470	15,125,860	14,791,572	14,873,693

Source: Kankakee County Clerk

County of Kankakee, Illinois

Assessed Value and Actual Value of Taxable Property

Last Ten Levy Years

Tax Year	Farm Property	Residential Property	Commercial Property	Railroad Property	Total Equalized Assessed Value	Total Actual Value	Direct Tax Rate
2007	172,660,058	1,226,576,613	366,180,381	9,586,655	1,775,003,707	5,325,543,675	0.833
2008	184,243,548	1,312,871,169	387,398,662	11,022,902	1,895,536,281	5,687,177,561	0.816
2009	193,266,313	1,337,089,087	393,069,647	13,321,061	1,936,746,108	5,810,819,406	0.807
2010	197,800,017	1,340,311,979	423,292,398	16,414,755	1,977,819,149	5,934,050,852	0.833
2011	198,200,401	1,263,376,813	417,092,295	15,911,232	1,894,580,741	5,684,310,654	0.890
2012	150,467,630	1,249,659,764	419,537,286	16,561,168	1,836,225,848	5,509,228,467	0.953
2013	154,129,737	1,169,336,392	409,853,412	17,133,946	1,750,453,487	5,251,885,650	1.0219
2014	154,439,198	1,149,083,074	415,903,866	17,171,215	1,736,597,353	5,210,313,090	1.0529
2015	164,011,237	1,140,527,789	434,543,425	19,175,906	1,758,258,357	5,275,302,601	1.1423
2016	174,827,969	1,173,685,514	439,522,116	18,693,500	1,806,729,099	5,420,729,370	1.1332
2017	185,886,215	1,205,139,571	452,489,442	18,973,972	1,862,489,200	5,588,026,403	1.1366

Note: Property is assessed annually at 33.33% of actual value

Source: Kankakee County Clerk

County of Kankakee, Illinois

Top Ten Property Taxpayers

Current Year and Ten Years Ago

Tax Year 2016			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	EDF Renewable Energy	\$14,635,121	0.79%
2	Kinder Morgan Cochin LLC	13,498,650	0.72%
3	Midway Snacks LLC	10,385,094	0.56%
4	K-Mart Corp	10,292,085	0.55%
5	Muffrey LLC	9,563,284	0.51%
6	Riverside Medical Center	8,555,555	0.46%
7	Sears Logistics Services Inc	5,779,128	0.31%
8	Aventis Behring LLC	4,638,971	0.25%
9	Santefort Family Holdings LLC	4,332,900	0.23%
10	Northfield Nassim LLC	4,299,570	0.23%
Total - Top Ten		<u>\$85,980,358</u>	
Total EAV		\$1,862,489,200	

Tax Year 2006			
Rank	Taxpayer	Total Equalized Assessed Value	Percentage of Total EAV
1	Natural Gas Pipeline Co	\$11,785,647	0.78%
2	Baggy Wrinkle Part LTD	11,229,842	0.74%
3	K-Mart Corp	10,248,975	0.68%
4	Northfield Square LLC	9,933,699	0.65%
5	TRG II LLC	8,928,099	0.59%
6	Cognis Corp	7,286,723	0.48%
7	Riverside Medical Center	7,173,309	0.47%
8	Sears Logistics Services Inc	6,717,998	0.44%
9	BHCP Bourbonnais LLC	5,485,281	0.36%
10	Tri Star Estates LLC	4,385,160	0.29%
Total - Top Ten		<u>\$71,389,086</u>	
Total EAV		\$1,518,196,140	

Source: Kankakee County Assessment Office

County of Kankakee, Illinois

Property Tax Levies and Collections

Last Ten Levy Years

Tax Levy Year	Fiscal Year	Total Taxes Levied	Taxes Collected	Percentage of Taxes Levied	Amount Collected in Subsequent Years	Total Taxes Collected	Percentage of Taxes Levied
2007	2008	14,711,976	14,690,379	99.85%	-	14,690,379	99.85%
2008	2009	15,490,373	15,463,536	99.83%	-	15,463,536	99.83%
2009	2010	15,642,907	15,615,181	99.82%	-	15,615,181	99.82%
2010	2011	16,481,105	16,453,195	99.83%	-	16,453,195	99.83%
2011	2012	17,000,231	16,947,659	99.69%	-	16,947,659	99.69%
2012	2013	17,372,893	17,299,244	99.58%	-	17,299,244	99.58%
2013	2014	17,862,597	17,787,216	99.58%	-	17,787,216	99.58%
2014	2015	18,302,547	18,209,577	99.49%	-	18,209,577	99.49%
2015	2016	20,082,686	19,960,452	99.39%	-	19,960,452	99.39%
2016	2017	20,442,471	20,310,942	99.36%	-	20,310,942	99.36%

Source: Kankakee County Treasurer

County of Kankakee, Illinois

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business Type Activities						
	General				Alternate		Total	Percentage of			
	Obligation	Debt	Note	Capital	Revenue	Capital	Outstanding	Per Capita	Personal	Population	Debt
	Bonds	Certificates	Payable	Leases	Source Bonds	Leases	Debt	Income	Income		Per Capita
2008	-	20,163,129	187,653	4,443,057	2,085,000	-	26,878,839	32,866	0.12%	112,524	238.87
2009	3,500,000	19,226,331	175,000	4,314,037	1,855,000	-	29,070,368	32,451	0.11%	113,215	256.77
2010	3,500,000	18,264,324	175,000	3,862,056	1,625,000	31,400	27,457,780	32,643	0.12%	113,449	242.03
2011	10,108,629	10,821,627	175,000	3,699,562	1,395,000	24,359	26,224,177	33,945	0.13%	113,698	230.65
2012	13,089,199	6,858,000	175,000	3,525,849	1,165,000	16,804	24,829,852	35,243	0.14%	113,040	219.66
2013	18,064,033	1,090,000	175,000	3,353,404	935,000	8,698	23,626,135	36,892	0.16%	112,120	210.72
2014	17,331,626	434,221	-	2,616,266	-	-	20,382,113	35,657	0.17%	111,375	183.00
2015	16,304,699	-	-	1,996,451	-	-	18,301,150	37,049	0.20%	110,879	165.06
2016	14,815,573	-	-	1,438,424	-	-	16,253,997	38,171	0.23%	110,008	147.75
2017	13,291,318	-	-	1,788,947	-	-	15,080,265	38,171	0.25%	109,605	137.59

Source: Audited Financial Statements

Note - 2016 Per Capita Income used for 2017

2017 Per Capita Income - Not Available

County of Kankakee, Illinois

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total	Ratio of General Bonded Debt to Assessed Valuation	Debt Per Capita
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	3,500,000	-	3,500,000	0.18%	30.91
2010	3,500,000	189,043	3,310,957	0.17%	29.18
2011	10,108,629	189,043	9,919,586	0.52%	87.46
2012	13,089,199	524,040	12,565,159	0.68%	111.35
2013	18,064,033	685,907	17,378,126	0.99%	155.00
2014	17,331,626	685,907	16,645,719	0.96%	149.46
2015	16,304,699	685,907	15,618,792	0.89%	140.86
2016	14,815,573	864,308	13,951,265	0.77%	126.82
2017	13,291,318	782,923	12,508,395	0.67%	114.12

Source: Audited Financial Statements & CAFR Property Tax Rates

COUNTY OF KANKAKEE, ILLINOIS

Overlapping Bonded Indebtedness

(As of December 1, 2017)

Taxing Body	Total Outstanding Bonded Debt ⁽¹⁾	Applicable to County	
		Percent ⁽²⁾	Amount
<u>Cities and Villages:</u>			
Village of Bourbonnais	\$ 0	100.000%	\$ 0
Village of Bradley	0	100.000%	0
Village of Hopkins Park	30,000	100.000%	30,000
City of Kankakee	42,422,036	100.000%	42,422,036
Village of Manteno	0	100.000%	0
City of Momence	0	100.000%	0
TOTAL CITIES AND VILLAGES			<u>\$ 42,452,036</u>
<u>Park Districts:</u>			
Bourbonnais Township Park District	\$ 2,612,565	100.000%	\$ 2,612,565
Kankakee Park District	1,122,510	100.000%	1,122,510
Momence Park District	79,000	100.000%	79,000
TOTAL PARK DISTRICTS			<u>\$ 3,814,075</u>
<u>School Districts:</u>			
Bourbonnais School District Number 53	\$ 8,465,000	100.000%	\$ 8,465,000
Bradley School District Number 61	2,395,000	100.000%	2,395,000
St. Anne School District Number 256	622,900	79.066%	492,502
St. George School District Number 258	2,295,000	100.000%	2,295,000
Momence Unit School District Number 1	11,175,000	100.000%	11,175,000
Herschler Unit School District Number 2	8,060,000	90.830%	7,320,919
Central Unit School District Number 4	7,850,294	30.877%	2,423,929
Manteno Unit School District Number 5	30,379,725	99.550%	30,243,080
Grant Park Unit School District Number 6	1,405,000	100.000%	1,405,000
Tri-Point Unit School District Number 6J	1,350,000	13.630%	184,007
Kankakee Unit School District Number 111	38,930,000	100.000%	38,930,000
Peotone Unit School District Number 207U	12,895,000	0.028%	3,580
Gardner-South High School District Number 73	170,000	1.001%	1,701
South Wilmington Cons. School District Number 74	60,000	3.120%	1,872
St. Anne High School District Number 302	1,453,100	83.464%	1,212,813
Bradley-Bourbonnais High School Dist. Number 307	4,180,000	100.000%	4,180,000
Kankakee Community College District Number 520	12,065,000	79.921%	9,642,524
Joliet Community College District Number 525	76,660,000	0.003%	2,593
TOTAL SCHOOL DISTRICTS			<u>\$120,374,520</u>
<u>Other:</u>			
Fossil Ridge Public Library District	\$ 0	8.485%	\$ 0
Kankakee Airport	268,000	100.000%	268,000
TOTAL OTHER			<u>\$ 268,000</u>
TOTAL OVERLAPPING BONDED DEBT			\$166,908,631
COUNTY OF KANKAKEE DIRECT DEBT			<u>13,763,423⁽³⁾</u>
TOTAL DIRECT AND OVERLAPPING BONDED DEBT			\$180,672,054

Source: Kankakee County Clerk's Office.

⁽¹⁾ Excludes the following amounts of alternate revenue bonded debt:

Village of Bourbonnais - \$14,065,000
Village of Bradley - \$4,010,000
Village of Manteno - \$1,755,000
City of Momence - \$340,000
Bradley-Bourbonnais HSD #307 - \$7,210,000
Joliet Comm. College Dist. #525 - \$106,095,000
Fossil Ridge Public Library District - \$1,455,000

⁽²⁾ Applicable debt percentages are based on 2017 Equalized Assessed Valuations (EAV), the most recent available. Percentages shown represent the ratio of the portion of each entity's EAV within Kankakee County to its total EAV. (Percentages are rounded to the nearest thousandth for presentation purposes.)

⁽³⁾ Excludes alternate revenue bonded debt in the amount of \$1,316,842.

COUNTY OF KANKAKEE, ILLINOIS

Schedule of Legal Debt Margin (As of December 1, 2017)

2017 Equalized Assessed Valuation (EAV)	\$1,862,489,200
Statutory Debt Limit (2.875% of EAV)	\$ 53,546,565
<u>Outstanding Debt:</u>	
Series 2009 (Alternate Revenue Source)	\$ 2,550,000
Series 2011 (Alternate Revenue Source)	3,975,000
Series 2012 (Alternate Revenue Source)	2,580,000
Series 2012A (Alternate Revenue Source)	4,080,000
Kankakee Public Bldg. Commission Capital Lease	1,316,842
Other Capital Leases (equipment)	<u>472,105</u>
Total Outstanding Debt	\$ 14,973,947
Less: Self-Supporting Debt ⁽¹⁾⁽²⁾	<u>(1,316,842)</u>
Total Debt Applicable to Limit	\$ <u>13,657,105</u>
Available Statutory Debt Margin	\$ <u><u>39,889,460</u></u>

⁽¹⁾ Pursuant to the provisions of Illinois law, alternate revenue bonds do not count against the County's statutory debt limitation unless a levy is extended pursuant to the general obligation, full faith and credit promise supporting alternate revenue bonds.

⁽²⁾ The debt service on the Public Building Commission bonds are an obligation of the Commissions, payable from lease/rental payments received from the County. Although the rental payments due under such leases are a general obligation of the County, such bonds are not counted against the County's statutory debt limit.

TAX YEAR	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Equalized Assessed Valuation (EAV)	\$1,895,536,281	\$1,936,746,108	\$1,977,819,149	\$1,894,580,741	\$1,836,225,848	\$1,750,453,487	\$1,736,597,353	\$1,758,258,357	\$1,806,729,099	\$1,862,489,200
Statutory Debt Limit (2.875% of EAV)	\$ 54,496,668	\$ 55,681,451	\$ 56,862,301	\$ 54,469,196	\$ 52,791,493	\$ 50,325,538	\$ 49,927,174	\$ 50,549,928	\$ 51,943,462	\$ 53,546,565
Outstanding Debt	\$ 26,878,839	\$ 29,070,368	\$ 27,457,780	\$ 26,224,177	\$ 24,829,852	\$ 23,626,135	\$ 20,382,113	\$ 18,301,150	\$ 16,253,997	\$ 14,973,947
Less: Self-Supporting Debt	<u>(26,878,839)</u>	<u>(29,070,368)</u>	<u>(27,457,780)</u>	<u>(26,224,177)</u>	<u>(24,829,852)</u>	<u>(23,626,135)</u>	<u>(20,382,113)</u>	<u>(2,131,150)</u>	<u>(1,438,424)</u>	<u>(1,316,842)</u>
Total Debt Applicable to Limit	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>16,170,000</u>	\$ <u>14,815,573</u>	\$ <u>13,657,105</u>
Available Statutory Debt Margin	\$ <u><u>54,496,668</u></u>	\$ <u><u>55,681,451</u></u>	\$ <u><u>56,862,301</u></u>	\$ <u><u>54,469,196</u></u>	\$ <u><u>52,791,493</u></u>	\$ <u><u>50,325,538</u></u>	\$ <u><u>49,927,174</u></u>	\$ <u><u>34,379,928</u></u>	\$ <u><u>37,127,889</u></u>	\$ <u><u>39,889,400</u></u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	32%	29%	26%

County of Kankakee, Illinois

Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Total Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2008	112,524	3,702,643	32,866	34.9	18,286	8.3%
2009	113,215	3,670,478	32,451	36.2	18,093	12.2%
2010	113,449	3,703,686	32,643	36.5	18,083	12.3%
2011	113,698	3,849,936	33,945	36.6	18,042	11.4%
2012	113,040	3,977,091	35,243	36.7	17,802	10.4%
2013	112,120	4,136,363	36,892	36.9	17,489	10.3%
2014	111,375	3,971,295	35,657	37.3	17,286	7.9%
2015	110,879	4,107,989	37,049	37.3	17,157	6.7%
2016	110,008	4,199,107	38,171	37.4	16,846	6.3%
2017	109,605	N/A	N/A	N/A	N/A	5.2%

Sources:

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census.
- (2) US Department of Commerce - Bureau of Economic Analysis
- (3) U.S. Census Bureau, American Community Survey
- (4) Illinois State Board of Education - School Summary Enrollment Count Report
- (5) Illinois Department of Employment Security - Annual Average Data

N/A = Not Available

County of Kankakee, Illinois

Principal Employers

Current Year & Ten Years Ago

Employer	2017			2008		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Riverside Medical Center	3,015	1	5.51%	2,100	1	3.81%
CSL Behring	1,400	2	2.56%	575	8	1.04%
Shapiro Developmental Center	1,183	4	2.16%	1,240	2	2.25%
Presence St Mary's Hospital	1,077	5	1.97%	800	3	1.45%
Cigna Health Care	1,300	3	2.38%	900	4	1.63%
Kankakee School District #111	950	6	1.74%	800	5	1.45%
Baker & Taylor Co	570	8	1.04%	560	6	1.02%
Van Drunen Farms	630	7	1.15%	370		0.67%
Olivet Nazarene University	550	9	1.00%	450	10	0.82%
Kankakee Community College	500	11	0.91%	551	11	1.00%
County of Kankakee	541	10	0.99%	623	8	1.13%
Illinois Veterans Home	360	13	0.66%	299		0.54%
A.N. Webber	146	15	0.27%			
NUCOR	480	12	0.88%	304	15	0.55%
Del Monte Fresh Produce Company	310	14	0.57%	40		
K-Mart Distribution Center	116	16	0.21%	460	9	0.83%

Sources: Economic Alliance of Kankakee County

Illinois Department of Commerce and Economic Opportunity Community Profiles

Illinois Department of Employment Security (IDES)

County of Kankakee, Illinois

Employees by Function

Last Ten Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	128	118	124	110	116	114	102	95	107	108
Court Services	155	151	144	139	132	129	118	112	111	119
Public Safety	216	223	218	211	222	236	211	190	180	207
VAC	3	3	3	2	3	3	4	3	3	6
Animal Control	9	10	8	9	10	8	9	7	10	10
ETSB-911	27	28	26	28	29	27	28	28	27	30
Health	49	43	42	39	38	39	38	34	32	31
Highway	36	34	35	30	31	37	40	29	31	30
Total	623	610	600	568	581	593	550	498	501	541

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

Notes:

Employee head counts are as of fiscal year end.

Head count information includes full and part-time employees.

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

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Government Activities										
General Government										
Passports Issued	305	614	724	511	611	623	646	873	1,017	997
Birth Certificates	1,624	1,499	1,503	1,456	1,440	1,481	1,450	1,514	1,466	1,364
Death Certificates	1,166	1,097	1,026	1,072	1,069	1,132	1,171	1,189	1,267	1,269
Marriage Registrations	637	627	627	666	643	657	654	655	697	631
Registered Voters	65,279	66,422	64,306	65,439	64,366	65,782	61,292	62,350	64,829	66,196
Ballots Counted	67,182	19,175	44,055	8,358	58,292	23,664	45,411	9,243	73,767	15,905
Number of Documents Recorded	26,271	25,083	18,202	16,084	18,400	18,272	14,752	16,518	15,703	14,971
Assessed Billing Value	2,060,515,445	2,255,652,604	2,245,465,281	2,154,689,011	2,082,823,792	1,992,446,053	1,976,338,717	2,002,264,255	2,055,835,641	2,116,735,456
New Property Value	43,329,683	25,833,142	14,679,590	13,957,256	10,254,908	8,001,133	13,244,207	35,020,455	24,576,701	28,247,808
Total Parcels	51,288	55,052	55,137	55,127	55,200	55,193	55,190	55,264	55,209	55,273
Taxable Parcels	49,502	53,579	53,625	53,595	53,578	53,425	53,842	53,861	53,804	53,274
Total Board of Review Appeals	1,082	1,159	823	768	870	492	369	326	485	363
Real Estate Transfer Declarations Processed	4,116	3,744	3,153	3,265	3,582	4,355	3,912	4,468	4,626	4,482
Inspections Conducted	2,424	2,663	2,401	2,102	2,254	1,893	1,237	1,082	955	1,288
Building Permits Issued	1,120	1,193	963	938	1,031	1,078	1,076	729	712	676
Number of Maintenance Work Orders	N/A	N/A	N/A	N/A	1,809	1,843	1,516	1,996	2,511	1,980
Number of Claims for Payment Processed	N/A	N/A	N/A	N/A	8,956	9,752	8,962	7,286	6,870	8,716
Court Services										
Number of Dissolution of Marriage Filed	246	212	245	250	222	200	192	131	167	153
Total Civil Cases Filed	2,297	2,206	2,950	2,337	2,668	2,408	2,130	1,784	2,025	1,967
Total Criminal Cases Filed	1,340	1,314	1,288	1,173	1,158	1,139	1,290	1,020	1,026	1,347
Total Juvenile Cases Filed	188	208	221	186	284	195	221	159	122	221
Number of Driving under the Influence Filed	268	301	373	212	239	289	209	208	157	260
Total Traffic Cases Filed	5,274	4,670	11,863	3,859	4,158	5,647	4,928	3,277	3,367	6,148
Jurors Summoned	5,861	8,180	10,215	10,725	7,635	7,685	6,175	6,480	6,895	8,025
Jurors Served	2,191	2,209	2,678	4,297	3,336	3,484	2,852	2,828	2,634	3,579
Number of Judges	9	9	9	10	10	10	10	10	10	10
Public Defender Total Pending Cases	4,065	4,384	4,345	3,759	3,785	3,768	4,424	3,435	3,146	2,901
Public Defender Felony Pending Cases	439	444	387	398	390	310	390	384	391	520
Public Defender Felony Cases Closed	780	822	769	717	691	659	460	622	637	627
Juvenile Probation Intakes	215	188	212	227	203	147	123	121	35	112
Total Juvenile Probation Caseload	603	508	435	416	426	436	437	353	324	353
Adult Probation Intakes	361	405	347	390	363	341	303	316	280	255
Total Adult Probation Caseload	1,172	1,328	1,293	1,265	1,246	1,203	1,153	1,140	973	1,585
Public Safety										
Patrol Division										
Calls for Service	35,306	31,657	42,462	33,295	38,925	41,287	40,179	31,799	35,102	43,799
Civil Process	6,898	6,245	6,566	5,536	4,948	4,799	4,227	4,666	5,634	6,239
Citations	4,794	3,183	4,194	2,024	3,116	2,601	1,648	331	675	1,036
Arrests	1,059	916	807	625	747	610	486	289	340	367
Traffic Accidents	536	513	413	385	389	423	472	457	456	486
Fatal Traffic Accidents	16	12	6	17	18	17	15	7	23	19
Homicides	-	1	-	-	1	2	5	2	7	-
Orders of Protection	835	869	1,022	1,136	1,042	1,204	1,081	1,059	1,131	1,102
Domestic Battery	236	179	140	197	159	91	121	102	109	83

County of Kankakee, Illinois

Operating Indicators by Function

Last Ten Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Corrections Division										
Average Daily Population	637	589	642	672	677	626	503	460	443	537
Bookings	7,389	6,392	6,790	6,060	5,784	5,773	4,960	4,311	5,019	7,189
Number of Coroner Calls	1,134	1,095	1,030	1,069	1,067	1,148	1,146	1,313	1,249	1,277
Autopsies	89	85	85	94	116	126	118	76	102	130
Health and Sanitation										
Food Sanitation Inspections	1,577	1,337	1,400	1,339	1,331	1,406	1,519	1,509	1,387	1,389
Food Sanitation Licenses Issued	672	638	654	604	651	623	654	601	641	640
Mammograms Provided	1,067	612	135	193	469	343	63	34	-	-
Tobacco Prevention Participants	1,175	1,288	1,213	1,274	1,055	673	506	404	621	655
Tuberculosis Skin Tests	1,187	1,282	1,122	1,548	1,105	473	667	413	511	366
Lead Screenings	2,646	2,632	1,399	1,465	1,198	1,286	1,439	1,128	992	874
Number of Patients Vaccinated	2,027	8,042	5,256	1,951	2,964	1,985	1,315	1,775	1,469	1,658
WIC Average Monthly Caseload	2,708	2,933	2,896	2,803	2,685	2,647	2,481	2,240	2,071	1,824
Veterans Assistance Commission										
Veterans Served	1,281	978	613	394	2,411	2,813	3,136	3,810	3,686	3,209
Financial Assistance Provided for Veterans	95,789	70,337	42,429	45,110	40,441	48,625	64,874	86,109	65,736	25,760
Business-Type Activities										
ETSB-911										
Total 911 Calls	57,128	54,272	53,676	57,456	58,056	46,986	48,192	49,744	49,777	53,443
Cellular 911 Calls	36,992	38,614	39,924	44,520	45,243	37,571	39,104	41,268	41,788	43,847
Wireline 911 Calls	20,136	15,658	13,752	12,936	12,813	9,415	9,088	8,476	7,989	6,045

Sources: Various County Departments data and records

N/A = Not Available

Kankakee County, Illinois
Capital Asset Statistics
Last Ten Fiscal Years

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration										
Buildings	4	4	4	4	4	4	4	4	4	5
Buildings/Land Improvements	7	7	7	7	7	8	8	8	8	8
Land	1	4	4	4	4	4	5	5	5	5
Total	12	15	15	15	15	16	17	17	17	18
Judicial										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	3	3	4	6	7	7	7	7
Land	0	0	0	0	0	1	1	1	1	1
Total	3	3	4	4	5	8	9	9	9	9
Public safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Buildings/Land Improvements	4	2	5	5	6	6	8	8	9	9
Land	4	4	4	4	4	4	4	4	4	4
Total	17	15	18	18	19	19	21	21	22	22
Highway										
Buildings	6	6	6	6	6	6	6	6	6	6
Buildings/Land Improvements	7	7	8	8	8	8	8	9	9	9
Highways	70	70	73	73	74	76	76	77	78	80
Land	1	2	2	2	2	2	2	2	2	2
Total	84	85	89	89	90	92	92	94	95	97
Health & Welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Buildings/Land Improvements	2	2	2	2	2	2	2	2	2	2
Misc Equipment	3	3	3	3	3	3	3	3	2	2
Total	6	6	6	6	6	6	6	6	5	5
TOTAL Capital Assets	122	124	132	132	135	141	145	147	148	151

Kankakee County, Illinois
Schedule of Findings and Responses
For the year ended November 30, 2017

Finding No. 2017-001

Criteria or specific requirement:

Accounting principles generally accepted in the United States of America states that the purpose of account reconciliations is to provide accuracy and consistency in financial statements.

Condition:

Bank reconciliations for certain bank accounts were not prepared properly and/or timely.

Context:

In one instance, reconciling items were posted to the general ledger but the reconciliation was not updated to reflect the adjusted ledger balance. In one agency fund, several invalid reconciling items were presented on the bank reconciliation, primarily due to a software issue, causing the reconciled balance as shown on the reconciliation to be significantly understated. In another agency fund, reconciliations were not performed timely throughout the year to identify erroneous transactions.

Effect:

The reconciliations did not properly reflect the correct balances during the year for certain accounts. For one agency fund, erroneous transactions were not detected timely.

Recommendation:

Bank reconciliations should be completed for all accounts each month. These reconciliations should reflect correct reconciling items. The reconciled bank amounts should be compared to the general ledger balance or check register balance. Any differences should be analyzed to determine the reason for the difference.

Management's Response:

Management will revise processes and procedures to properly present reconciling items, verify that reconciled balances as presented on the reconciliation agree to general ledgers and check registers, and complete the reconciliations on a monthly basis. Management has already utilized outside assistance where needed, hired qualified staff, and resolved the software issue.